

TO2025 Draft Annual Update
Attachment 2 to Appendix IX
Formula Rate Spreadsheet

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Overview of SCE Retail Base TRR

SCE's retail Base Transmission Revenue Requirement is the sum of the following components:

<u>TRR Component</u>	<u>Amount</u>
Prior Year TRR	\$1,267,790,976
Incremental Forecast Period TRR	\$75,260,339
True-Up Adjustment	\$13,752,081
O&M Services Formula Revenue	-\$11,498,000
Cost Adjustment	<u>\$0</u>
Base TRR (retail)	\$1,345,305,397

These components represent the following costs that SCE incurs:

- 1) The Prior Year TRR component is the TRR associated with the Prior Year (most recent calendar year).
The Prior Year TRR is calculated using End-of-Year Rate Base values, as set forth in the "1-BaseTRR" Worksheet.
- 2) The Incremental Forecast Period TRR is the component of Base TRR associated with forecast additions to in-service plant or CWIP, as set forth in the "2-IFPTRR" Worksheet.
- 3) The True Up Adjustment is a component of the Base TRR that reflects the difference between projected and actual costs, as set forth in the "3-TrueUpAdjust" Worksheet.
- 4) The O&M Services Formula Revenue is a component of the Base TRR representing revenue collected pursuant to an O&M Services Formula presented on Schedule 35. It is a credit to the Base TRR. See Schedule 1.
- 5) The Cost Adjustment component may be included as provided in the Tariff protocols.

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Cells shaded yellow are input cells

Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2023 Value
RATE BASE			
1		6-PlantInService, Line 19	\$11,054,605,947
2		6-PlantInService, Line 27	\$375,174,180
3		11-PHFU, Line 8	\$9,132,043
4		12-AbandonedPlant, Line 3	\$0
<u>Working Capital amounts</u>			
5		13-WorkCap, Line 16	\$30,600,187
6		13-WorkCap, Line 36	\$5,870,732
7		(Line 66 + Line 67) / 8	\$25,753,199
8		Line 5 + Line 6 + Line 7	\$62,224,117
<u>Accumulated Depreciation Reserve Balances</u>			
9	Negative amount	8-AccDep, Line 13, Col. 12	-\$2,637,149,925
10	Negative amount	8-AccDep, Line 16, Col. 5	\$0
11	Negative amount	8-AccDep, Line 26	-\$145,308,422
12		Line 9 + Line 10 + Line 11	-\$2,782,458,347
13		9-ADIT-1, Line 5, Col. 2	-\$1,508,533,780
14		14-IncentivePlant, L 13, Col 1	\$310,658,937
15		23-RegAssets, Line 14	\$0
16		34-UnfundedReserves, Line 6	-\$50,141,769
17	Negative amount	22-NUCs, Line 4	-\$40,828,270
18		L1 + L2 + L3 + L4 + L8 + L12 + L13 + L14+ L15+ L16 + L17	\$7,429,833,059
OTHER TAXES			
19		Note 6	\$487,699,603
20		27-Allocators, Line 22	17.8215%
21		Line 19 * Line 20	\$86,915,573
22			
23		Line 24 + Line 25+ Line 26	\$146,909,390
24		Note 6	\$146,377,335
25		Note 6	\$431,416
26		Note 6	\$100,639
27		Note 6	\$3,543,311
28		Note 6	\$1,256,058
29		Note 6	\$2,033,134
30		Note 6	\$41,423
31		Line 23 + (Line 27 to Line 30)	\$153,783,317
32		26-TaxRates, Line 16	\$76,891,658
33		Line 31 - Line 32	\$76,891,658
34		27-Allocators, Line 9	5.8933%
35		Line 33 * Line 34	\$4,531,434
36	Note 1	Line 21 + Line 35	\$91,447,008

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Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2023 Value
RETURN AND CAPITALIZATION CALCULATIONS			
<u>Debt</u>			
37		5-ROR-1, Line 4	\$26,354,196,027
38		5-ROR-1, Line 11	\$1,096,472,198
39		5-ROR-1, Line 12	4.1605%
<u>Preferred Stock</u>			
40		5-ROR-1, Line 16	\$1,986,790,689
41		5-ROR-1, Line 20	\$127,067,413
42		5-ROR-1, Line 21	6.3956%
<u>Equity</u>			
43		5-ROR-1, Line 27	\$18,973,808,774
44		Line 37 + Line 40 + Line 43	\$47,314,795,490
44a			47.50%
<u>Capital Percentages</u>			
45		100% - (Line 46 + Line 47)	48.3009%
46		Line 40 / Line 44	4.1991%
47		Max Line 44a or (Line 43 / Line 44)	47.5000%
		Line 45 + Line 46+ Line 47	100.0000%
<u>Annual Cost of Capital Components</u>			
48		Line 39	4.1605%
49		Line 42	6.3956%
50	Note 2	SCE Return on Equity	10.30%
<u>Calculation of Cost of Capital Rate</u>			
51		Line 39 * Line 45	2.0096%
52		Line 42 * Line 46	0.2686%
53		Line 47 * Line 50	4.8925%
54		Line 51 + Line 52 + Line 53	7.1706%
55	Used for Tax calculation	Line 52 + Line 53	5.1611%
56		Line 18 * Line 54	\$532,765,660
INCOME TAXES			
57		26-Tax Rates, Line 1	21.0000%
58		26-Tax Rates, Line 8	8.8400%
59	= F + [S * (1 - F)]	(L57 + L58) - (L57 * L58)	27.9836%
<u>Calculation of Credits and Other:</u>			
60		Negative of 9-ADIT-2, Line 500, Column 7	-\$2,323,330
61	Note 3	Workpaper: WP Schedule 1	\$0
62			
63		Line 60 + Line 61	-\$2,323,330
64		Formula on Line 65	\$147,772,127
65			
Where:			
	RB = Rate Base	Line 18	
	ER = Equity Rate of Return Including Common and Preferred Stock	Line 55	
	CTR = Composite Tax Rate	Line 59	
	CO = Credits and Other	Line 63	
	D = Book Depreciation of AFUDC Equity Book Basis	Workpaper: WP Schedule 1	\$5,139,283

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Formula Transmission Rate

Line	Notes	FERC Form 1 Reference or Instruction	2023 Value
PRIOR YEAR TRANSMISSION REVENUE REQUIREMENT			
<u>Component of Prior Year TRR:</u>			
66		19-OandM, Line 91, Col. 6	\$106,143,428
67		20-AandG, Line 23	\$99,882,160
68		22-NUCs, Line 8	\$4,204,158
69		17-Depreciation, Line 70	\$323,027,274
70		12-AbandonedPlant, Line 1	\$0
71		Line 36	\$91,447,008
72	Negative amount	21-Revenue Credits, Line 44	-\$58,664,881
73		Line 56	\$532,765,660
74		Line 64	\$147,772,127
75		11-PHFU, Line 10	\$0
76		23-RegAssets, Line 16	\$0
77		15-IncentiveAdder, Line 14	\$23,227,680
77a	Note 5	Negative of Line 77	-\$23,227,680
78		Sum of Lines 66 to 77a	\$1,246,576,935
79		L 78 * FF Factor (28-FFU, L 5)	\$11,673,671
80		L 78 * U Factor (28-FFU, L 5)	\$9,540,370
81		Line 78 + Line 79+ Line 80	\$1,267,790,976
TOTAL BASE TRANSMISSION REVENUE REQUIREMENT			
<u>Calculation of Base Transmission Revenue Requirement</u>			
82		Line 81	\$1,267,790,976
83		2-IFPTRR, Line 82	\$75,260,339
84		3-TrueUpAdjust, Line 30	\$13,752,081
84a		Negative of 35-Other Formula Revenue, L 80	-\$11,498,000
85	Note 4		
86	For Retail Purposes	L 82 + L 83 + L 84+ L 84a + L 85	\$1,345,305,397
<u>Wholesale Base Transmission Revenue Requirement</u>			
87		Line 86	\$1,345,305,397
88		25-WholesaleDifference, Line 14	-\$12,075,164
89		Line 87 + Line 88	\$1,333,230,233

Notes:

- Any amount of "Sub-Total Local Taxes" or "Payroll Taxes Expense" may be excluded if appropriate with the provision of a workpaper showing the reason for the exclusion and the amount of the exclusion.
- No change in Return on Common Equity will be made absent a Section 205 filing at the Commission. Does not include any project-specific ROE adders. See Schedule 15 at Lines 31-39. In the event that the Return on Common Equity is revised from the initial value, enter cite to Commission Order approving the revised ROE on following line.
Order approving revised ROE: **Docket No. ER19-1553**
- Other Income Tax Adjustments may be included as a component of "Credits and Other" in the Prior Year Income Tax calculation if filed with the Commission.
- Cost Adjustment may be included as provided in the Tariff protocols.
- Prior Year Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 77). Applicable pursuant to settlement under ER19-1553.
- "Sub Total Local Taxes" on Line 19 and Payroll Taxes on Lines 24-30 include O&M Services Formula Revenues as follows, pursuant to Schedule 35, Note 2.

FERC Form 1 References	O&M Services Revenue	FERC Form 1 Amount	Total	Item	Reference
Line 19: FF1 263, Rows 39-47, Column o	\$7,061,803	\$480,637,800	\$487,699,603	Sub-Total Local Taxes	Schedule 35, Line 55, C 4
Line 24: FF1 263, Row 5, Column o	\$40,427	\$146,336,908	\$146,377,335	Fed Ins Cont Amt -- Current	Schedule 35, Line 56, C 4
Line 25: FF1 263, Row 6, Column o	\$980	\$430,436	\$431,416	FICA/OASDI Emp Incntv.	Schedule 35, Line 57, C 4
Line 26: FF1 263, Row 7, Column o	-\$27	\$100,666	\$100,639	FICA/HIT Emp Incntv.	Schedule 35, Line 58, C 4
Line 27: FF1 263, Row 8, Column o	\$1,454	\$3,541,857	\$3,543,311	CA SUI Current	Schedule 35, Line 59, C 4
Line 28: FF1 263, Row 15, Column o	\$190	\$1,255,868	\$1,256,058	Fed Unemp Tax Act- Current	Schedule 35, Line 60, C 4
Line 29: FF1 263, Row 13, Column o	\$790	\$2,032,344	\$2,033,134	CADI Vol Plan Assess	Schedule 35, Line 61, C 4
Line 30: FF1 263, Row 12, Column o	\$9	\$41,414	\$41,423	SF Pysl Exp Tx - SCE	Schedule 35, Line 62, C 4

Calculation of Incremental Forecast Period TRR ("IFPTRR")

The IFP TRR is equal to the sum of:

- 1) Forecast Plant Additions * AFCR
- 2) Forecast Period Incremental CWIP * AFCR for CWIP

1) Calculation of Annual Fixed Charge Rates:

Line a) Annual Fixed Charge Rate for CWIP ("AFCRCWIP")

1
2 AFCRCWIP represents the return and income tax costs associated with \$1 of CWIP,
3 expressed as a percent.
4

5 $AFCRCWIP = CLTD + (COS * (1/(1 - CTR)))$
6

7 where:

- 8 CLTD = Weighted Cost of Long Term Debt
9 COS = Weighted Cost of Common and Preferred Stock
10 CTR = Composite Tax Rate

Reference

12	Wtd. Cost of Long Term Debt:	2.010%	1-BaseTRR, Line 51
13	Wtd. Cost of Common + Pref. Stock:	5.161%	1-BaseTRR, Line 55
14	Composite Tax Rate:	27.984%	1-BaseTRR, Line 59
15			
16	AFCRCWIP =	9.176%	Line 12 + (Line 13 * (1/(1 - Line 14)))

18 b) Annual Fixed Charge Rate ("AFCR")

19
20 The AFCR is calculated by dividing the Prior Year TRR (without CWIP related costs)
21 by Net Plant:

22
23 $AFCR = (Prior\ Year\ TRR - CWIP-related\ costs) / Net\ Plant$
24

25 Determination of Net Plant:

Reference

27	Transmission Plant - ISO:	\$11,054,605,947	6-PlantInService, Line 13
28	Distribution Plant - ISO:	\$0	6-PlantInService, Line 16
29	Transmission Dep. Reserve - ISO:	\$2,637,149,925	8-AccDep, Line 13
30	Distribution Dep. Reserve - ISO:	\$0	8-AccDep, Line 16
31	Net Plant:	\$8,417,456,022	(L27 + L28) - (L29 + L30)

33 Determination of Prior Year TRR without CWIP related costs:

35 a) Determination of CWIP-Related Costs

36 1) Direct (without ROE adder) CWIP costs

37	CWIP Plant - Prior Year:	\$310,658,937	10-CWIP, L 13 C1
38	AFCRCWIP:	9.176%	Line 16
39	Direct CWIP Related Costs:	\$28,506,291	Line 37 * Line 38

41 2) CWIP ROE Adder costs:

42	IREF:	\$6,596	15-IncentiveAdder, Line 3
43			
44	Tehachapi CWIP Amount:	\$614,004	10-CWIP, Line 13
45	Tehachapi ROE Adder %:	1.25%	15-IncentiveAdder, Line 5
46	Tehachapi ROE Adder \$:	\$5,062	Formula on Line 52
47			
48	DCR CWIP Amount:	\$0	10-CWIP, Line 13
49	DCR ROE Adder %:	1.00%	15-IncentiveAdder, Line 6
50	DCR ROE Adder \$:	\$0	Formula on Line 52

51
52 $ROE\ Adder\ \$ = (CWIP/\$1,000,000) * IREF * (ROE\ Adder/1\%)$

54	CWIP Related Costs wo FF&U:	\$28,511,353	Line 39 + Line 46 + Line 50
55	FF&U Expenses:	\$485,202	(28-FFU, L5 FF Factor + U Factor) * L54
56	CWIP Related Costs with FF&U:	\$28,996,555	Line 54 + Line 55

57			
58	b) Determination of AFCR:		
59			
60	CWIP Related Costs wo FF&U:	\$28,511,353	Line 54
61	Prior Year TRR wo FF&U:	\$1,246,576,935	1-BaseTRR, Line 78
62	Prior Year TRR wo CWIP Related Costs:	\$1,218,065,582	Line 61 - Line 60
63	75% of O&M and A&G in Prior Year TRR:	\$154,519,191	(1-BaseTRR, Line 66 + Line 67) * .75
64	AFCR:	12.635%	(Line 62 - Line 63) / Line 31
65			
66	2) Calculation of IFP TRR		
67			
68			<u>Reference</u>
69	Forecast Plant Additions:	\$719,372,072	16-PlantAdditions, L 25, C10
70	AFCR:	12.635%	Line 64
71	AFCR * Forecast Plant Additions:	\$90,892,731	Line 69 * Line 70
72			
73	Forecast Period Incremental CWIP:	-\$184,084,506	10-CWIP, L 54, C8
74	AFCRCWIP:	9.176%	Line 16
75	AFCRCWIP * FP Incremental CWIP:	-\$16,891,729	Line 73 * Line 74
76			
77	IFPTRR without FF&U:	\$74,001,003	Line 71 + Line 75
78			
79	Franchise Fees Expense:	\$692,988	Line 77 * FF (from 28-FFU, L 5)
80	Uncollectibles Expense:	\$566,348	Line 77 * U (from 28-FFU, L 5)
81			
82	Incremental Forecast Period TRR:	\$75,260,339	Line 77 + Line 79 + Line 80

Calculation of True Up Adjustment Component of TRR

1) Summary of True Up Adjustment calculation:

- a) Attribute True Up TRR to months in the Prior Year (see Note #1) to determine "Monthly True Up TRR" for each month (see Note #2).
- b) Determine monthly retail transmission revenues attributable to this formula transmission rate received during Prior Year.
- c) Compare costs in (a) to revenues in (b) on a monthly basis and determine "Cumulative Excess (-) or Shortfall (+) in Revenue with Interest".
- d) Include previous Annual Update Cumulative Excess or Shortfall in Prior Year (from Previous Annual Update Line 23) and any One-Time Adjustments in Column 4 (Lines 11 and 12 respectively).
- e) Continue interest calculation through the end of the Prior Year (Line 23) to determine Cumulative Excess or Shortfall for this Annual Update.

2) Comparison of True Up TRR and Actual Retail Transmission Revenues received during the Prior Year, Including previous Annual Update Cumulative Excess or Shortfall in Revenue.

Line		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
1	True Up TRR:		\$1,264,324,566	Source:	From 4-TUTRR, Line 46					
2										
3		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
4	Calculations:		See Note 2	See Note 3	See Note 4	= C2 - C3 + C 4	See Note 5	See Note 6	See Note 7	=C7 + C8
5					One-Time			Cumulative		
6					Adjustments and			Excess (-) or		Cumulative
7					Shortfall/Excess			Shortfall (+)		Excess (-) or
8			Monthly	Actual	Revenue In	Monthly	Monthly	in Revenue	Interest	Shortfall (+)
9			True Up	Retail Base	Previous	Excess (-) or	Interest	wo Interest for	for Current	in Revenue
10	Month	Year	TRR	Transmission	Annual Update	in Revenue	Rate	Current Month	Month	with Interest
11	December	2022	---	---	-\$60,405,218	-\$60,405,218	---	-\$60,405,218	---	-\$60,405,218
12	January	2023	\$105,360,380	\$123,350,287	-\$634,862	-\$18,624,768	0.53%	-\$79,029,986	-\$369,503	-\$79,399,489
13	February	2023	\$105,360,380	\$89,828,155		\$15,532,226	0.53%	-\$63,867,264	-\$379,657	-\$64,246,921
14	March	2023	\$105,360,380	\$105,985,517		-\$625,137	0.53%	-\$64,872,057	-\$342,165	-\$65,214,223
15	April	2023	\$105,360,380	\$84,499,493		\$20,860,887	0.63%	-\$44,353,336	-\$345,138	-\$44,698,473
16	May	2023	\$105,360,380	\$103,018,565		\$2,341,816	0.63%	-\$42,356,657	-\$274,224	-\$42,630,881
17	June	2023	\$105,360,380	\$104,657,063		\$703,317	0.63%	-\$41,927,564	-\$266,359	-\$42,193,923
18	July	2023	\$105,360,380	\$142,463,886		-\$37,103,506	0.67%	-\$79,297,429	-\$406,996	-\$79,704,425
19	August	2023	\$105,360,380	\$136,173,468		-\$30,813,087	0.67%	-\$110,517,512	-\$637,243	-\$111,154,756
20	September	2023	\$105,360,380	\$113,845,307		-\$8,484,927	0.67%	-\$119,639,682	-\$773,161	-\$120,412,844
21	October	2023	\$105,360,380	\$100,769,310		\$4,591,071	0.70%	-\$115,821,773	-\$826,821	-\$116,648,594
22	November	2023	\$105,360,380	\$112,523,385		-\$7,163,004	0.70%	-\$123,811,598	-\$841,611	-\$124,653,209
23	December	2023	\$105,360,380	\$101,049,929		\$4,310,452	0.70%	-\$120,342,757	-\$857,486	-\$121,200,243

24 3) True Up Adjustment

25	Notes:									
26	Shortfall or Excess Revenue in Prior Year:	-\$121,200,243	Line 23, Column 9							
27	Previous Annual Update TU Adjustment:	-\$133,413,459	Previous Annual Update Schedule 3, Line 30					Previous Annual Update:	TO2024, Docket No. ER19-1553	
28	TU Adjustment without Projected Interest	\$12,213,216	Line 26 - Line 27							
29	Projected Interest to Rate Year Mid-Point:	\$1,538,865	Line 28 * (Line 23, Column 6) * 18 months							
30	True Up Adjustment:	\$13,752,081	Line 28 + Line 29. Positive amount is to be collected by SCE (included in Base TRR as a positive amount). Negative amount is to be returned to customers by SCE (included in Base TRR as a negative amount).							

32 4) Final True Up Adjustment

- 33 The Final True Up Adjustment begins on the month after the last True Up Adjustment and extends through the termination date of this formula transmission rate.
- 34 this formula transmission rate.
- 35 The Final True Up Adjustment shall be calculated as above, with interest to the termination date of the Formula Transmission Rate.
- 36

37 Partial Year TRR Attribution Allocation Factors:

38	Partial Year		
39	Month	TRR AAF	Note:
40	January	6.376%	See Note 2.
41	February	5.655%	
42	March	7.183%	
43	April	8.224%	
44	May	8.018%	
45	June	8.945%	
46	July	9.891%	
47	August	10.141%	
48	September	10.218%	
49	October	9.179%	
50	November	7.530%	
51	December	<u>8.640%</u>	
52	Total:	100.000%	

54 Transmission Revenues: (Note 8)

55	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	
56	See Note 9	See Note 10					Sum of left	
57								
58								
59	Actual						Monthly	
60	Prior Retail Base						Total	
61	Year Transmission	Other			Public		Retail	
62	Month	Revenues	Transmission	Distribution	Generation	Purpose	Other	Revenue
63	Jan	\$123,350,287	-\$1,191,492	\$632,526,364	\$471,175,755	\$67,956,845	\$45,037,108	\$1,338,854,868
64	Feb	\$89,828,155	\$204,984	\$454,069,143	\$410,683,184	\$44,780,632	\$11,425,694	\$1,010,991,792
65	Mar	\$105,985,517	-\$445,741	\$185,354,624	\$451,425,670	\$57,573,814	\$26,826,966	\$826,720,849
66	Apr	\$84,499,493	-\$298,773	\$336,209,680	\$344,082,484	\$48,135,682	\$21,401,937	\$834,030,504
67	May	\$103,018,565	-\$439,037	\$499,276,104	\$428,350,843	\$62,089,230	\$26,879,445	\$1,119,175,150
68	Jun	\$104,657,063	-\$3,141,421	\$625,113,937	\$551,790,626	\$61,966,760	\$27,556,343	\$1,367,943,309
69	Jul	\$142,463,886	-\$7,248,139	\$895,449,668	\$881,679,155	\$68,403,524	\$38,473,672	\$2,019,221,765
70	Aug	\$136,173,468	-\$6,038,348	\$885,910,893	\$832,911,890	\$37,638,602	\$34,256,424	\$1,920,852,930
71	Sep	\$113,845,307	-\$5,023,089	\$707,544,967	\$693,056,714	\$47,988,228	\$28,936,677	\$1,586,348,804
72	Oct	\$100,769,310	-\$4,763,966	\$213,356,946	\$528,488,250	\$50,445,032	\$25,109,036	\$913,404,608
73	Nov	\$112,523,385	-\$5,031,892	\$511,605,599	\$425,497,299	\$61,719,300	\$28,797,902	\$1,135,111,594
74	Dec	<u>\$101,049,929</u>	<u>-\$4,590,673</u>	<u>\$518,882,541</u>	<u>\$494,586,311</u>	<u>\$53,703,661</u>	<u>\$25,967,647</u>	<u>\$1,189,599,416</u>
75	Totals:	\$1,318,164,365	-\$38,007,586	\$6,465,300,466	\$6,513,728,181	\$662,401,310	\$340,668,852	\$15,262,255,588

76
77 "Total Sales to Ultimate Consumers" from FERC Form 1 Page 300, Line 10, Column b: **\$15,262,255,588**

Instructions:

- 1) Enter applicable years on Column 1, Lines 11-23 (Prior Year and December of the year previous to the Prior Year).
- 2) Enter Previous Annual Update True Up Adjustment (if any) on Line 27.
Enter with the same sign as in previous Annual Update. If there is no Previous Annual Update True Up Adjustment, then enter \$0.
- 3) Enter monthly interest rates in accordance with interest rate specified in the regulations of FERC at 18 C.F.R. §35.19a on lines 12 to 23, Column 6.
- 4) Enter any One Time Adjustments on Column 4, Line 12 (or other appropriate). If SCE is owed enter as positive, if SCE is to return to customers enter as negative.
One Time Adjustments include:
 - a) In the event that a Commission Order revises SCE's True Up TRR for a previous Prior Year,
SCE shall include that difference in the True Up Adjustment, including interest, at the first opportunity, in accordance with tariff protocols.
Entering on Line 12 (or other appropriate) ensures these One Time Adjustments are recovered from or returned to customers.
 - b) Any refunds attributable to SCE's previous CWIP TRR cases (Docket Nos. ER08-375, ER09-187, ER10-160, and ER11-1952), not previously returned to customers.
 - c) Amounts resulting from input errors impacting the True Up TRR in a previous Formula Rate Annual Update pursuant to Protocol Section 3(d)(8).
Workpaper for Line 12: WP Schedule 3 One Time Adjustment - Prior Period
Workpaper for Line 23: N/A
- 5) Fill in matrix of all retail revenues from Prior Year in table on lines 63 to 74.
- 6) Enter Total Sales to Ultimate Consumers on line 77 and verify that it equals the total on line 75.
- 7) If true up period is less than entire calendar year, then adjust calculation accordingly by including \$0 Monthly True Up TRR and \$0 Actual Retail Base Transmission Revenues for any months not included in True Up Period.

Notes:

- 1) The true up period is the portion (all or part) of the Prior Year for which the Formula Transmission Rate was in effect.
- 2) The Monthly True Up TRR is derived by multiplying the annual True Up TRR on Line 1 by 1/12, if formula was in effect. In the event of a Partial Year True Up, use the Partial Year TRR Attribution Allocation Factors on Lines 40 to 51 for each month of Partial Year True Up.
Only enter in the Prior Year, Lines 12 to 23, or portion of year formula was in effect in case of Partial Year True Up.
Partial Year True Up Allocation Factors calculated based on three years (2008-2010) of monthly SCE retail base transmission revenues.
- 3) "Actual Retail Base Transmission Revenues" are SCE retail transmission revenues attributable to this formula transmission rate.
as shown on Lines 63 to 74, Column 1.
- 4) Enter "Shortfall or Excess Revenue in Previous Annual Update" on Line 11, or other appropriate (from Previous Annual Update, Line 23, Column 9).
- 5) Monthly Interest Rates in accordance with interest rate specified in the regulations of FERC (See Instruction #3).
- 6) "Cumulative Excess (-) or Shortfall (+) in Revenue w/o Interest for Current Month" is, beginning for the January month, the amount in Column 9 for previous month plus the current month amount in Column 5. For the first December, it is the amount in Column 5.
- 7) Interest for Current Month is calculated on average of beginning and ending balances (Column 9 previous month and Column 7 current month).
No interest is applied for the first December.
- 8) Only provide if formula was in effect during Prior Year.
- 9) Only include Base Transmission Revenue attributable to this formula transmission rate.
Any other Base Transmission Revenue or refunds is included in "Other".
The Base Transmission Revenues shown in Column 1 shall be reduced to reflect any retail customer refunds provided by SCE associated with the formula transmission rate that are made through a CPUC-authorized mechanism.
- 10) Other Transmission Revenue includes the following:
 - a) Transmission Revenue Balancing Account Adjustment revenue.
 - b) Transmission Access Charge Balancing Account Adjustment.
 - c) Reliability Services Revenue.
 - d) Any Base Transmission Revenue not attributable to this formula.

Calculation of True Up TRR

A) Rate Base for True Up TRR

<u>Line</u>	<u>Rate Base Item</u>	<u>Calculation Method</u>	<u>Notes</u>	<u>FERC Form 1 Reference or Instruction</u>	<u>Amount</u>
1	ISO Transmission Plant	13-Month Avg.		6-PlantInService, Line 18	\$10,990,492,370
2	General + Elec. Misc. Intangible Plant	BOY/EOY Avg.		6-PlantInService, Line 24	\$366,862,253
3	Transmission Plant Held for Future Use	BOY/EOY Avg.		11-PHFU, Line 9	\$9,132,043
4	Abandoned Plant	BOY/EOY Avg.		12-AbandonedPlant Line 4	\$0
<u>Working Capital Amounts</u>					
5	Materials and Supplies	13-Month Avg.		13-WorkCap, Line 17	\$29,003,820
6	Prepayments	13-Month Avg.		13-WorkCap, Line 33	\$10,094,506
7	Cash Working Capital	1/8 (O&M + A&G)		1-Base TRR Line 7	\$25,753,199
8	Working Capital			Line 5 + Line 6 + Line 7	\$64,851,524
<u>Accumulated Depreciation Reserve Amounts</u>					
9	Transmission Depreciation Reserve - ISO	13-Month Avg.	Negative amount	8-AccDep, Line 14, Col. 12	-\$2,542,373,549
10	Distribution Depreciation Reserve - ISO	BOY/EOY Avg.	Negative amount	8-AccDep, Line 17, Col. 5	\$0
11	G + I Depreciation Reserve	BOY/EOY Avg.	Negative amount	8-AccDep, Line 23	-\$137,461,999
12	Accumulated Depreciation Reserve			Line 9 + Line 10 + Line 11	-\$2,679,835,548
13	Accumulated Deferred Income Taxes	BOY/EOY Avg.		9-ADIT-1, Line 15	-\$1,471,799,203
14	CWIP Plant	13-Month Avg.		14-IncentivePlant, L 13, C2	\$296,319,924
15	Network Upgrade Credits	BOY/EOY Avg.	Negative amount	22-NUCs, Line 7	-\$39,117,002
16	Unfunded Reserves			34-UnfundedReserves, Line 7	-\$60,445,776
17	Other Regulatory Assets/Liabilities	BOY/EOY Avg.		23-RegAssets, Line 15	\$0
18	Rate Base			L1+L2+L3+L4+L8+L12+L13+L14+L15+L16+L17	\$7,476,460,584

B) Return on Capital

<u>Line</u>					
19	Cost of Capital Rate		See Instruction 1	Instruction 1, Line j	7.1706%
20	Return on Capital: Rate Base times Cost of Capital Rate			Line 18 * Line 19	\$536,109,146

C) Income Taxes

21	Income Taxes = $[((RB * ER) + D) * (CTR/(1 - CTR))] + CO/(1 - CTR)$				\$152,325,837
Where:					
22	RB = Rate Base			Line 18	\$7,476,460,584
23	ER = Equity ROR inc. Com. and Pref. Stock	Instruction 1		Instruction 1, Line k	5.1611%
24	CTR = Composite Tax Rate			1-Base TRR L 59	27.9836%
25	CO = Credits and Other			1-Base TRR L 63 + Line 25a	\$282,670
25a	Adjustments to CO term for the True Up TRR	Note 2 Wkpaper:		WP Schedule 4	\$2,606,000
26	D = Book Depreciation of AFUDC Equity Book Basis			1-Base TRR L 65	\$5,139,283

D) True Up TRR Calculation

27	O&M Expense	1-Base TRR L 66	\$106,143,428
28	A&G Expense	1-Base TRR L 67	\$99,882,160
29	Network Upgrade Interest Expense	1-Base TRR L 68	\$4,204,158
30	Depreciation Expense	1-Base TRR L 69	\$323,027,274
31	Abandoned Plant Amortization Expense	1-Base TRR L 70	\$0
32	Other Taxes	1-Base TRR L 71	\$91,447,008
33	Revenue Credits	1-Base TRR L 72	-\$58,664,881
34	Return on Capital	Line 20	\$536,109,146
35	Income Taxes	Line 21	\$152,325,837
36	Gains and Losses on Transmission Plant Held for Future Use -- Land	1-Base TRR L 75	\$0
37	Amortization and Regulatory Debits/Credits	1-Base TRR L 76	<u>\$0</u>
38	Total without True Up Incentive Adder	Sum Line 27 to Line 37	\$1,254,474,131
39	True Up Incentive Adder	15-IncentiveAdder L 20	\$23,620,314
39a	True Up Incentive Adder Reversal	Negative of Line 39, Note 1	-\$23,620,314
40	True Up TRR without Franchise Fees and Uncollectibles Expense included:	Sum of Lines 38 to 39a	\$1,254,474,131

E) Calculation of final True Up TRR with Franchise Fees and Uncollectibles Expenses

<u>Line</u>			<u>Reference:</u>
41	True Up TRR wo FF:	\$1,254,474,131	Line 40
42	Franchise Fee Factor:	0.936%	28-FFU, L 5
43	Franchise Fee Expense:	\$11,747,625	Line 41 * Line 42
44	Uncollectibles Expense Factor:	0.765%	28-FFU, L 5
45	Uncollectibles Expense:	\$9,600,809	Line 41 * Line 44
45a	O&M Services Formula Revenues	<u>-\$11,498,000</u>	Negative of 35-Other Formula Revenue, L 80
46	True Up TRR:	\$1,264,324,566	L 41 + L 43 + L 45+ L 45a

Instructions:

1) Use weighted average (by time) of the Return on Equity in effect during the Prior Year in determining the "Cost of Capital Rate" on Line 19 and the "Equity Rate of Return Including Preferred Stock" on Line 23 in the event that the ROE is revised during the Prior Year. In this event, the ROE used in Schedule 1 will differ from the ROE used in this Schedule 4, because the Schedule 1 ROE will be the most recent ROE, whereas the Schedule 4 Cost of Capital Rate and Equity Rate of Return including Com. + Pref. Stock will be based on the weighted-average ROE.

Calculation of weighted average Cost of Capital Rate in Prior Year:

If ROE does not change during year, then attribute all days to Line a "ROE at end of Prior Year" and none to "ROE at start of PY"

	<u>Percentage</u>	<u>Reference:</u>	<u>From</u>	<u>To</u>	<u>Days ROE In Effect</u>
a ROE at end of Prior Year	10.30%	See Line e below	Jan 1, 2023	Dec 31, 2023	365
b ROE start of Prior Year		See Line f below			
c				Total days in year:	365
d Wtd. Avg. ROE in Prior Year	10.30% ((Line a ROE * Line a days) + (Line b ROE * Line b days)) / Total Days in Year				

Commission Decisions approving ROE:

	<u>Reference:</u>
e End of Prior Year	Settlement of TO2019A (ER19-1553)
f Beginning of Prior Year	169 FERC ¶ 61,177

	<u>Percentage</u>	<u>Reference:</u>
g Wtd. Cost of Long Term Debt	2.0096%	1-Base TRR L 51
h Wtd. Cost of Preferred Stock	0.2686%	1-Base TRR L 52
i Wtd. Cost of Common Stock	4.8925%	1-Base TRR L 47 * Line d
j Cost of Capital Rate	7.1706%	Sum of Lines g to i

Calculation of Equity Rate of Return Including Common and Preferred Stock:

	<u>Percentage</u>	<u>Reference:</u>
k	5.1611%	Sum of Lines h to i

Notes:

- 1) True Up TRR Incentive Adder Reversal backs out the revenue requirement associated with any project-specific Incentive Adders (Line 39) for True Up Years during the term of the settlement of ER19-1553.
- 2) Include any amount appropriate for the True Up TRR calculation for the Prior Year not already included in Line 63 of Schedule 1. Such amounts will specifically include an amount of the South Georgia Adjustment applicable to the 2023 Prior Year of \$2,606,000 in SCE's Annual Update setting transmission rates for 2025 and, for the 2024 Prior Year, an amount of \$1,303,000 in SCE's Annual Update setting transmission rates for 2026. No further amounts relating to the current SGA amount shall be included in SCE's Formula Rate, as the SGA will be fully amortized after 2024.

Calculation of Components of Cost of Capital Rate

Cells shaded yellow are input cells

	Notes	FERC Form 1 Reference or Instruction	2023 Value	
RETURN AND CAPITALIZATION CALCULATIONS				
<u>Calculation of Long Term Debt Amount</u>				
1	Bonds -- Account 221	13-month avg.	5-ROR-2, Line 1	\$25,771,130,769
2	Less Reacquired Bonds -- Account 222	13-month avg.	5-ROR-2, Line 2	\$0
2a	Long Term Debt Advances from Associated Companies -- Account 223	13-month avg.	5-ROR-2, Line 2a	\$0
3	Other Long Term Debt -- Account 224	13-month avg.	5-ROR-2, Line 3	\$583,065,258
4	Long Term Debt Amount		L1 + L2 + L2a + L3	\$26,354,196,027
<u>Calculation of Cost of Long-Term Debt</u>				
5	Interest on Long-Term Debt -- Account 427		FF1 117.62c	\$1,064,954,247
6	Amortization of Debt Discount and Expense -- Account 428		FF1 117.63c	\$26,985,527
7	Amortization of Loss on Reacquired Debt -- Account 428.1		FF1 117.64c	\$11,401,520
8	Less Amortization of Premium on Debt -- Account 429	Enter negative	FF1 117.65c	-\$6,869,096
9	Less Amort. of Gain on Reacquired Debt -- Account 429.1	Enter negative	FF1 117.66c	\$0
10	Interest on Debt to Associated Companies -- Account 430		FF1 117.67c	\$0
11	Cost of Long Term Debt		Sum of Lines 5 to 10	\$1,096,472,198
12	Long-Term Debt Cost Percentage		Line 11 / Line 4	4.1605%
<u>Calculation of Preferred Stock Amount</u>				
13	Preferred Stock Amount -- Account 204	13-month avg.	5-ROR-2, Line 4	\$2,029,666,923
14	Unamortized Issuance Costs	13-month avg.	5-ROR-2, Line 5	-\$18,407,581
15	Net Gain (Loss) From Purchase and Tender Offers	13-month avg.	5-ROR-2, Line 6	-\$24,468,653
16	Preferred Stock Amount		Sum of Lines 13 to 15	\$1,986,790,689
<u>Calculation of Cost of Preferred Stock</u>				
17	Cost of Preferred Stock -- Account 437	Enter positive	FF1 118.29c	\$122,596,521
18	Amortization of Net Gain (Loss) From Purchases and Tender Offers		See Note 1	\$1,819,325
19	Amortization Issuance Costs		See Note 2	\$2,651,567
20	Cost of Preferred Stock -- Account 437		Sum of Lines 17 to 19	\$127,067,413
21	Preferred Stock Cost Percentage		Line 20 / Line 16	6.3956%
<u>Calculation of Common Stock Equity Amount</u>				
22	Total Proprietary Capital	13-month avg.	5-ROR-2, Line 7	\$20,968,285,175
23	Less Preferred Stock Amount -- Account 204	Same as L 13, but negative	5-ROR-2, Line 4	-\$2,029,666,923
24	Minus Net Gain (Loss) From Purchase and Tender Offers	Same as L 15, but reverse sign	See Note 3	\$24,468,653
25	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	13-month avg.	5-ROR-2, Line 8	\$2,631,008
26	Less Accumulated Other Comprehensive Loss -- Account 219	13-month avg.	5-ROR-2, Line 9	\$8,090,860
27	Common Stock Equity Amount		Sum of Lines 22 to 26	\$18,973,808,774

Notes:

- 1) Total annual amortization associated with events listed in Note 6 on 5-ROR-2.
- 2) Total annual amortization associated with preferred equity issues listed in Note 5 on 5-ROR-2.
- 3) Negative of Line 15, charge to common equity reversed for ratemaking.

Calculation of 13-Month Average Capitalization Balances

Year	2023	Worksheet: WP Schedule 5 ROR-2													
Line	Item	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December	Col 3 January	Col 4 February	Col 5 March	Col 6 April	Col 7 May	Col 8 June	Col 9 July	Col 10 August	Col 11 September	Col 12 October	Col 13 November	Col 14 December
Bonds -- Account 221 (Note 1):															
1	\$25,771,130,769	\$24,651,900,000	\$24,651,900,000	\$24,651,900,000	\$24,651,900,000	\$25,851,900,000	\$25,101,900,000	\$26,801,900,000	\$26,501,900,000	\$26,501,900,000	\$26,101,900,000	\$26,651,900,000	\$26,051,900,000	\$26,051,900,000	\$25,451,900,000
Reacquired Bonds -- Account 222 (Note 2): enter - of FF1															
2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Debt Advances from Associated Companies (Note 2a):															
2a	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Long Term Debt -- Account 224 (Note 3):															
3	\$583,065,258	\$906,185,085	\$906,178,044	\$906,170,974	\$906,163,874	\$906,156,744	\$306,149,584	\$306,142,393	\$306,135,173	\$306,127,922	\$306,120,640	\$306,113,327	\$306,105,984	\$906,098,610	
Preferred Stock Amount -- Account 204 (Note 4):															
4	\$2,029,666,923	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$1,945,050,000	\$2,495,060,000	\$2,495,060,000
Unamortized Issuance Costs (Note 5): enter negative															
5	-\$18,407,581	-\$18,512,571	-\$18,293,430	-\$18,074,289	-\$17,855,148	-\$17,636,007	-\$17,416,866	-\$17,197,725	-\$16,978,584	-\$16,759,443	-\$16,540,302	-\$16,321,161	-\$23,977,020	-\$23,736,004	
Net Gain (Loss) From Purchase and Tender Offers Note 6):															
6	-\$24,468,653	-\$25,378,315	-\$25,226,705	-\$25,075,094	-\$24,923,484	-\$24,771,873	-\$24,620,263	-\$24,468,653	-\$24,317,042	-\$24,165,432	-\$24,013,822	-\$23,862,211	-\$23,710,601	-\$23,558,990	
Total Proprietary Capital (Note 7):															
7	\$20,968,285,175	\$20,770,758,274	\$20,905,028,657	\$20,706,381,233	\$20,786,903,306	\$20,915,204,996	\$21,031,817,731	\$20,857,481,781	\$21,000,953,691	\$20,881,484,916	\$20,750,007,374	\$20,944,134,911	\$21,661,008,960	\$21,376,541,450	
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 8): enter - of FF1															
8	\$2,631,008	\$2,625,511	\$2,625,511	\$2,626,840	\$2,630,718	\$2,630,718	\$2,632,020	\$2,633,322	\$2,633,322	\$2,633,322	\$2,633,322	\$2,633,322	\$2,632,906	\$2,632,906	\$2,632,688
Accumulated Other Comprehensive Loss -- Account 219 (Note 9): enter - of FF1															
9	\$8,090,860	\$8,270,177	\$8,159,923	\$8,049,668	\$8,031,973	\$7,921,718	\$7,811,464	\$7,793,769	\$7,683,514	\$7,573,259	\$7,555,564	\$7,445,310	\$7,335,055	\$11,549,793	

Instructions:

- 1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.
- 2) Update Notes 5 and 6 as necessary.

Notes:

- 1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from SCE internal records.
- 2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from SCE internal records.
- 2a) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from SCE internal records.
- 3) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from SCE internal records.
- 4) Amount in Column 2 from FF1 112.3d, amount in Column 14 from FF1 112.3c, amounts in columns 3-13 from SCE internal records.
- 5) Amounts in columns 2-14 are from SCE internal records.

List associated securities, Face Amount, Issuance Date, Issuance Costs, Amortization Period, and Annual Amortization:

<u>Issue</u>	<u>Face Amount</u>	<u>Issuance Date</u>	<u>Issuance Costs</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series G 5.1%	\$220,010,000	1/29/13	\$7,134,904	30	\$237,830	
Series H 5.75%	\$275,010,000	3/6/14	\$6,272,358	10	\$627,236	
Series J 5.375%	\$325,010,000	8/24/15	\$6,419,578	10	\$641,958	
Series K 5.45%	\$300,010,000	3/8/16	\$6,959,810	10	\$695,981	
Series L 5.00%	\$475,010,000	6/26/17	\$12,800,620	30	\$426,687	
Series M 7.50%	\$550,010,000	11/22/23	\$7,875,000	30	\$21,875	One month of amortization for 2023
					\$2,651,567	Total Annual Amortization (sum of "Issues" listed above)

- 6) Amounts in columns 2-14 are from SCE internal records.

List associated securities and event, Event Date, Amortization Amount, Amortization Period, and Annual Amortization:

<u>Issue/Event</u>	<u>Event Date</u>	<u>Amortization Amount</u>	<u>Amortization Period (Years)</u>	<u>Annual Amortization</u>	<u>Notes</u>
Series B	2/28/13	\$2,586,351	30	\$86,212	
Series C	2/28/13	\$2,886,866	30	\$96,229	
Series D	3/31/16	\$2,147,803	10	\$214,780	
Series F	7/19/17	\$12,749,183	30	\$424,973	
4.08%, 4.24%, 4.32%, and 4.78% pref	8/31/20	\$8,522,774	10	\$852,277	
Series G - Pro Rata Issuance Costs	9/30/20	\$4,345,608	30	\$144,854	Pro rata portion of unamortized issuance costs associated with redeemed portion to be amortized as part of Net Gain (Loss) From Purchase and Tender Offers.

\$1,819,325 Total Annual Amortization (sum of "Issues/Events" listed above)

- 7) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from SCE internal records.
- 8) Amount in Column 2 from FF1 112.12d (opposite sign), amount in Column 14 from FF1 112.12c (opposite sign), amounts in columns 3-13 from SCE internal records.
- 9) Amount in Column 2 from FF1 112.15d (opposite sign), amount in Column 14 from FF1 112.15c (opposite sign), amounts in columns 3-13 from SCE internal records.

Plant In Service

Inputs are shaded yellow

Workpapers for additional information:

WP Schedule 6&8
WP Schedule 6 Prior Year Corp OH Exp

1) Transmission Plant - ISO

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year (See Note 1):

Prior Year: **2023**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	
													Sum C2 - C11
<u>Line</u>	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
1	Dec 2022	\$91,354,351	186,649,854	\$905,947,635	\$4,413,849,878	\$2,498,952,321	\$632,230,698	\$1,693,990,750	\$215,308,527	\$58,752,899	\$226,348,866	\$10,923,385,779	
2	Jan 2023	\$91,360,856	\$186,686,636	\$909,575,988	\$4,425,324,110	\$2,496,828,979	\$632,833,302	\$1,694,222,032	\$215,308,527	\$58,752,899	\$226,351,598	\$10,937,244,928	
3	Feb 2023	\$91,360,844	\$186,682,150	\$911,200,713	\$4,432,348,094	\$2,497,548,341	\$633,997,058	\$1,695,235,032	\$215,308,527	\$58,752,899	\$225,665,596	\$10,948,099,255	
4	Mar 2023	\$91,360,844	\$186,683,914	\$913,184,865	\$4,435,269,825	\$2,505,072,968	\$634,857,719	\$1,693,743,630	\$215,308,527	\$58,752,899	\$225,672,159	\$10,959,907,350	
5	Apr 2023	\$96,924,491	\$186,690,926	\$914,330,605	\$4,439,166,131	\$2,503,226,895	\$630,607,092	\$1,693,787,862	\$215,308,524	\$58,752,899	\$225,684,581	\$10,964,480,005	
6	May 2023	\$96,932,346	\$188,210,234	\$920,079,893	\$4,446,749,948	\$2,504,645,137	\$632,206,763	\$1,696,885,127	\$215,308,524	\$58,752,899	\$225,717,786	\$10,985,488,658	
7	Jun 2023	\$97,013,963	\$188,227,486	\$927,134,528	\$4,446,534,444	\$2,505,368,007	\$637,561,192	\$1,697,201,496	\$215,309,101	\$58,752,899	\$225,744,292	\$10,998,847,408	
8	Jul 2023	\$97,017,137	\$188,238,587	\$929,027,289	\$4,451,242,490	\$2,507,643,128	\$638,754,330	\$1,698,491,796	\$215,307,589	\$58,752,899	\$225,774,293	\$11,010,249,539	
9	Aug 2023	\$97,039,965	\$188,251,995	\$931,531,686	\$4,451,183,663	\$2,507,638,328	\$639,899,681	\$1,698,886,747	\$215,307,591	\$58,752,899	\$225,777,463	\$11,014,270,020	
10	Sep 2023	\$97,764,256	\$188,272,015	\$931,968,249	\$4,454,855,538	\$2,507,757,154	\$642,090,532	\$1,696,020,142	\$215,307,591	\$58,752,899	\$226,012,990	\$11,018,801,367	
11	Oct 2023	\$97,848,756	\$188,253,758	\$932,409,203	\$4,460,257,404	\$2,509,077,223	\$644,495,932	\$1,691,740,804	\$215,307,591	\$58,752,899	\$226,024,101	\$11,024,167,672	
12	Nov 2023	\$95,809,961	\$188,240,853	\$935,085,457	\$4,469,400,341	\$2,510,377,346	\$645,828,469	\$1,691,999,537	\$215,307,591	\$58,752,899	\$226,050,423	\$11,036,852,878	
13	Dec 2023	\$95,810,137	\$188,241,274	\$936,218,418	\$4,482,729,300	\$2,512,776,504	\$647,749,643	\$1,690,959,762	\$215,307,591	\$58,752,899	\$226,060,420	\$11,054,605,947	
14	13-Mo. Avg:	\$95,199,839	\$187,640,745	\$922,899,579	\$4,446,839,321	\$2,505,147,102	\$637,931,724	\$1,694,858,824	\$215,308,139	\$58,752,899	\$225,914,198	\$10,990,492,370	

2) Distribution Plant - ISO

Balances for Distribution Plant - ISO for December of Prior Year and year before Prior Year (See Note 2)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
						Sum C2 - C4
<u>Line</u>	<u>Mo/YR</u>	<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>	
15	Dec 2022	\$0	\$0	\$0	\$0	
16	Dec 2023	\$0	\$0	\$0	\$0	
17	Average:	\$0	\$0	\$0	\$0	

3) ISO Transmission Plant

ISO Transmission Plant is the sum of "Transmission Plant - ISO" and "Distribution Plant - ISO"

	<u>Amount</u>	<u>Source</u>
18	Average value: \$10,990,492,370	Sum of Line 14, Col 12 and Line 17, Col 5
19	EOY Value: \$11,054,605,947	Sum of Line 13, Col 12 and Line 16, Col 5

4) General Plant + Electric Miscellaneous Intangible Plant ("G&I Plant")

General and Intangible Plant is an allocated portion of Total G&I Plant based on the Trans. W&S Allocation Factor

	<u>Note 1</u> <u>Prior</u> <u>Year</u> <u>Month</u>	<u>Data</u> <u>Source</u>	<u>Col 1</u> <u>General</u> <u>Plant</u> <u>Balances</u>	<u>Col 2</u> <u>Intangible</u> <u>Plant</u> <u>Balances</u>	<u>Col 3</u> <u>Total</u> <u>G&I Plant</u> <u>Balances</u>	<u>Notes</u>
20	December	FF1 206.99.b and 204.5b	\$3,718,298,393	\$2,365,764,059	\$6,084,062,452	BOY amount from previous PY
21	December	FF1 207.99.g and 205.5g	\$3,874,397,400	\$2,491,746,975	\$6,366,144,375	End of year ("EOY") amount

a) BOY/EOY Average G&I Plant

	<u>Amount</u>	<u>Source</u>
22	Average BOY/EOY Value: \$6,225,103,414	Average of Line 20 and 21.
23	Transmission W&S Allocation Factor: 5.8933%	27-Allocators, Line 9
24	General + Intangible Plant: \$366,862,253	Line 22 * Line 23.

b) EOY G&I Plant

	<u>Amount</u>	<u>Source</u>
25	EOY Value: \$6,366,144,375	Line 21.
26	Transmission W&S Allocation Factor: 5.8933%	27-Allocators, Line 9
27	General + Intangible Plant: \$375,174,180	Line 25 * Line 26.

Transmission Activity Used to Determine Monthly Transmission Plant - ISO Balances

1) Total Transmission Plant Balances by Account (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u> Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
28 Dec 2022	\$138,619,567	\$241,067,964	\$1,398,451,730	\$7,695,764,722	\$2,598,053,334	\$2,365,912,986	\$2,191,977,444	\$330,140,963	\$437,739,243	\$251,650,170		\$17,649,378,122
29 Jan 2023	\$138,619,483	\$241,181,840	\$1,404,453,671	\$7,723,389,497	\$2,595,559,520	\$2,370,330,093	\$2,192,277,613	\$330,140,925	\$437,857,127	\$251,654,196		\$17,685,463,964
30 Feb 2023	\$138,619,471	\$241,167,911	\$1,407,244,605	\$7,743,419,001	\$2,596,370,493	\$2,379,340,303	\$2,193,600,099	\$330,140,962	\$437,759,918	\$252,594,883		\$17,720,257,646
31 Mar 2023	\$138,619,471	\$241,173,377	\$1,410,735,188	\$7,749,893,090	\$2,605,178,813	\$2,388,514,141	\$2,191,498,740	\$330,140,968	\$442,727,534	\$252,599,101		\$17,751,080,422
32 Apr 2023	\$144,183,118	\$241,195,115	\$1,412,766,114	\$7,761,279,818	\$2,602,992,855	\$2,357,082,619	\$2,191,533,334	\$330,141,114	\$442,819,210	\$252,629,650		\$17,736,622,947
33 May 2023	\$144,181,624	\$245,913,082	\$1,423,325,816	\$7,782,854,207	\$2,604,624,778	\$2,368,633,195	\$2,195,839,893	\$330,141,122	\$442,803,903	\$252,670,206		\$17,790,987,827
34 Jun 2023	\$144,178,932	\$245,967,125	\$1,436,268,104	\$7,777,074,807	\$2,605,456,087	\$2,407,952,821	\$2,196,260,339	\$330,107,983	\$444,029,778	\$252,676,386		\$17,839,972,363
35 Jul 2023	\$144,179,294	\$246,001,538	\$1,439,693,810	\$7,790,752,578	\$2,608,107,385	\$2,416,545,785	\$2,198,044,577	\$330,194,829	\$443,968,760	\$252,712,035		\$17,870,200,592
36 Aug 2023	\$144,178,599	\$246,043,053	\$1,444,307,156	\$7,788,933,762	\$2,608,092,325	\$2,424,949,020	\$2,198,561,458	\$330,194,693	\$444,283,266	\$252,715,294		\$17,882,258,625
37 Sep 2023	\$144,152,245	\$246,105,098	\$1,444,909,884	\$7,798,428,981	\$2,608,229,246	\$2,441,061,730	\$2,194,530,118	\$330,194,711	\$445,129,769	\$252,403,695		\$17,905,145,478
38 Oct 2023	\$144,151,422	\$246,048,501	\$1,445,571,561	\$7,814,383,142	\$2,609,984,499	\$2,458,691,641	\$2,187,994,254	\$330,194,711	\$445,182,817	\$252,420,144		\$17,934,622,691
39 Nov 2023	\$144,225,460	\$246,008,251	\$1,450,490,989	\$7,843,437,662	\$2,611,489,863	\$2,468,322,447	\$2,188,324,305	\$330,194,711	\$455,572,387	\$252,448,513		\$17,990,514,590
40 Dec 2023	\$144,225,636	\$246,009,555	\$1,452,514,877	\$7,886,819,048	\$2,614,263,737	\$2,482,407,376	\$2,186,903,951	\$330,194,712	\$455,498,400	\$252,459,077		\$18,051,296,369

2) Total Transmission Activity by Account (See Note 4):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
41 Jan 2023	-\$84	\$113,876	\$6,001,941	\$27,624,774	-\$2,493,814	\$4,417,107	\$300,169	-\$38	\$117,884	\$4,027	\$36,085,842	
42 Feb 2023	-\$12	-\$13,929	\$2,790,934	\$20,029,504	\$810,973	\$9,010,210	\$1,322,486	\$37	-\$97,209	\$940,687	\$34,793,682	
43 Mar 2023	\$0	\$5,466	\$3,490,584	\$6,474,089	\$8,808,319	\$9,173,837	-\$2,101,359	\$6	\$4,967,616	\$4,218	\$30,822,776	
44 Apr 2023	\$5,563,646	\$21,738	\$2,030,926	\$11,386,728	-\$2,185,958	-\$31,431,521	\$34,594	\$146	\$91,676	\$30,549	-\$14,457,475	
45 May 2023	-\$1,493	\$4,717,967	\$10,559,703	\$21,574,388	\$1,631,923	\$11,550,576	\$4,306,558	\$8	-\$15,307	\$40,556	\$54,364,879	
46 Jun 2023	-\$2,692	\$54,043	\$12,942,288	-\$5,779,399	\$831,309	\$39,319,626	\$420,446	-\$33,139	\$1,225,874	\$6,180	\$48,984,536	
47 Jul 2023	\$362	\$34,413	\$3,425,706	\$13,677,770	\$2,651,298	\$8,592,964	\$1,784,238	\$86,846	-\$61,017	\$35,649	\$30,228,229	
48 Aug 2023	-\$696	\$41,514	\$4,613,346	-\$1,818,816	-\$15,059	\$8,403,235	\$516,881	-\$135	\$314,505	\$3,259	\$12,058,033	
49 Sep 2023	-\$26,353	\$62,045	\$602,728	\$9,495,220	\$136,921	\$16,112,710	-\$4,031,340	\$18	\$846,503	-\$311,599	\$22,886,852	
50 Oct 2023	-\$823	-\$56,597	\$661,676	\$15,954,161	\$1,755,253	\$17,629,911	-\$6,535,864	\$0	\$53,048	\$16,449	\$29,477,213	
51 Nov 2023	\$74,038	-\$40,249	\$4,919,429	\$29,054,520	\$1,505,364	\$9,630,807	\$330,051	\$0	\$10,389,571	\$28,369	\$55,891,898	
52 Dec 2023	\$176	\$1,303	\$2,023,888	\$43,381,386	\$2,773,874	\$14,084,929	-\$1,420,354	\$1	-\$73,987	\$10,565	\$60,781,779	
53 Total:	\$5,606,069	\$4,941,591	\$54,063,147	\$191,054,326	\$16,210,403	\$116,494,390	-\$5,073,493	\$53,749	\$17,759,157	\$808,907	\$401,918,247	

3) ISO Incentive Plant Balances (See Note 5)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
54 Dec 2022	\$21,577,537	\$106,313,347	\$374,601,669	\$1,531,320,208	\$1,864,153,034	\$199,684,265	\$948,888,807	\$215,105,175	\$57,166,296	\$195,149,562	\$5,513,959,901	
55 Jan 2023	\$21,577,684	\$106,313,418	\$375,563,472	\$1,535,991,573	\$1,864,190,308	\$199,687,534	\$948,949,684	\$215,105,175	\$57,166,296	\$195,152,844	\$5,519,697,989	
56 Feb 2023	\$21,577,673	\$106,313,430	\$375,878,050	\$1,537,537,423	\$1,864,375,388	\$199,618,455	\$949,197,106	\$215,105,175	\$57,166,296	\$195,156,807	\$5,521,925,802	
57 Mar 2023	\$21,577,673	\$106,313,430	\$376,169,839	\$1,538,962,844	\$1,864,413,443	\$199,172,950	\$949,214,557	\$215,105,175	\$57,166,296	\$195,162,375	\$5,523,258,582	
58 Apr 2023	\$27,141,319	\$106,313,430	\$376,321,138	\$1,539,704,063	\$1,864,549,599	\$199,192,984	\$949,282,628	\$215,105,175	\$57,166,296	\$195,182,486	\$5,529,959,119	
59 May 2023	\$27,140,154	\$106,309,594	\$376,666,287	\$1,541,394,827	\$1,864,721,641	\$199,229,170	\$949,388,465	\$215,105,175	\$57,166,296	\$195,218,809	\$5,532,340,418	
60 Jun 2023	\$27,140,421	\$106,309,327	\$377,106,583	\$1,543,522,925	\$1,864,812,086	\$199,246,987	\$949,447,375	\$215,105,175	\$57,166,296	\$195,236,694	\$5,535,093,869	
61 Jul 2023	\$27,140,882	\$106,309,327	\$377,277,196	\$1,544,452,779	\$1,864,893,323	\$199,277,464	\$949,515,820	\$215,105,175	\$57,166,296	\$195,269,091	\$5,536,407,353	
62 Aug 2023	\$27,141,011	\$106,309,352	\$377,412,344	\$1,545,135,288	\$1,864,948,362	\$199,282,457	\$949,609,152	\$215,105,175	\$57,166,296	\$195,272,298	\$5,537,381,735	
63 Sep 2023	\$27,141,003	\$106,309,360	\$377,662,234	\$1,546,354,277	\$1,864,961,656	\$199,285,905	\$949,623,755	\$215,105,175	\$57,166,296	\$195,275,759	\$5,538,885,421	
64 Oct 2023	\$27,143,174	\$106,309,360	\$377,855,224	\$1,547,311,346	\$1,863,743,703	\$199,299,230	\$950,926,390	\$215,105,175	\$57,166,296	\$195,289,135	\$5,540,149,034	
65 Nov 2023	\$27,143,059	\$106,309,476	\$378,011,438	\$1,548,067,205	\$1,863,846,852	\$199,327,943	\$951,008,703	\$215,105,175	\$57,166,296	\$195,316,325	\$5,541,302,471	
66 Dec 2023	\$27,143,235	\$106,309,476	\$378,143,510	\$1,548,737,598	\$1,864,060,641	\$199,337,947	\$950,910,367	\$215,105,175	\$57,166,296	\$195,326,562	\$5,542,240,808	

4) ISO Incentive Plant Activity (See Note 6)

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
67 Jan 2023	\$148	\$71	\$961,804	\$4,671,365	\$37,275	\$3,269	\$60,877	\$0	\$0	\$3,281	\$5,738,088	
68 Feb 2023	(\$12)	\$12	\$314,577	\$1,545,850	\$185,080	(\$69,079)	\$247,422	\$0	\$0	\$3,964	\$2,227,814	
69 Mar 2023	\$0	\$0	\$291,790	\$1,425,421	\$38,055	(\$445,505)	\$17,451	\$0	\$0	\$5,568	\$1,332,780	
70 Apr 2023	\$5,563,646	\$0	\$151,299	\$741,219	\$136,156	\$20,035	\$68,071	\$0	\$0	\$20,111	\$6,700,537	
71 May 2023	(\$1,165)	(\$3,836)	\$345,148	\$1,690,764	\$172,042	\$36,186	\$105,837	\$0	\$0	\$36,323	\$2,381,299	
72 Jun 2023	\$267	(\$267)	\$440,296	\$2,128,098	\$90,445	\$17,817	\$58,910	\$0	\$0	\$17,885	\$2,753,451	
73 Jul 2023	\$461	\$0	\$170,613	\$929,854	\$81,237	\$30,477	\$68,446	\$0	\$0	\$32,397	\$1,313,484	
74 Aug 2023	\$130	\$25	\$135,149	\$682,509	\$55,039	\$4,992	\$93,332	\$0	\$0	\$3,207	\$974,382	
75 Sep 2023	(\$8)	\$8	\$249,889	\$1,218,989	\$13,294	\$3,448	\$14,603	\$0	\$0	\$3,461	\$1,503,685	
76 Oct 2023	\$2,171	\$0	\$192,990	\$957,069	(\$1,217,953)	\$13,325	\$1,302,635	\$0	\$0	\$13,375	\$1,263,613	
77 Nov 2023	(\$116)	\$116	\$156,214	\$755,859	\$103,148	\$28,713	\$82,313	\$0	\$0	\$27,190	\$1,153,437	
78 Dec 2023	\$176	\$0	\$132,072	\$670,394	\$213,790	\$10,004	(\$98,336)	\$0	\$0	\$10,237	\$938,337	
79 Total:	\$5,565,698	(\$3,872)	\$3,541,841	\$17,417,390	(\$92,393)	(\$346,318)	\$2,021,560	\$0	\$0	\$177,000	\$28,280,907	

5) Total Transmission Activity Not Including Incentive Plant Activity (See Note 7):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Sum C2 - C11 Total	
80 Jan 2023	-\$231	\$113,805	\$5,040,137	\$22,953,410	-\$2,531,088	\$4,413,838	\$239,292	-\$38	\$117,884	\$745	\$30,347,755	
81 Feb 2023	\$0	-\$13,940	\$2,476,356	\$18,483,655	\$625,893	\$9,079,289	\$1,075,064	\$37	-\$97,209	\$936,723	\$32,565,868	
82 Mar 2023	\$0	\$5,466	\$3,198,794	\$5,048,668	\$8,770,264	\$9,619,343	-\$2,118,811	\$6	\$4,967,616	-\$1,350	\$29,489,996	
83 Apr 2023	\$0	\$21,738	\$1,879,626	\$10,645,509	-\$2,322,114	-\$31,451,556	-\$33,476	\$146	\$91,676	\$10,438	-\$21,158,012	
84 May 2023	-\$328	\$4,721,802	\$10,214,555	\$19,883,624	\$1,459,881	\$11,514,390	\$4,200,721	\$8	-\$15,307	\$4,233	\$51,983,580	
85 Jun 2023	-\$2,959	\$54,310	\$12,501,992	-\$7,907,497	\$740,864	\$39,301,809	\$361,537	-\$33,139	\$1,225,874	-\$11,704	\$46,231,085	
86 Jul 2023	-\$99	\$34,413	\$3,255,093	\$12,747,916	\$2,570,061	\$8,562,487	\$1,715,793	\$86,846	-\$61,017	\$3,252	\$28,914,745	
87 Aug 2023	-\$826	\$41,490	\$4,478,197	-\$2,501,325	-\$70,099	\$8,398,242	\$423,549	-\$135	\$314,505	\$51	\$11,083,651	
88 Sep 2023	-\$26,345	\$62,037	\$352,839	\$8,276,231	\$123,627	\$16,109,262	-\$4,045,943	\$18	\$846,503	-\$315,061	\$21,383,167	
89 Oct 2023	-\$2,995	-\$56,597	\$468,686	\$14,997,091	\$2,973,206	\$17,616,586	-\$7,838,499	\$0	\$53,048	\$3,074	\$28,213,600	
90 Nov 2023	\$74,154	-\$40,365	\$4,763,215	\$28,298,662	\$1,402,216	\$9,602,094	\$247,738	\$0	\$10,389,571	\$1,179	\$54,738,461	
91 Dec 2023	\$0	\$1,303	\$1,891,815	\$42,710,992	\$2,560,084	\$14,074,924	-\$1,322,018	\$1	-\$73,987	\$327	\$59,843,442	
92 Total:	\$40,371	\$4,945,463	\$50,521,306	\$173,636,935	\$16,302,796	\$116,840,708	-\$7,095,053	\$53,749	\$17,759,157	\$631,907	\$373,637,340	

6) Total Monthly Transmission Activity as a Percent of Annual Transmission Activity (See Note 8)

Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
93 Jan 2023	-0.6%	2.3%	10.0%	13.2%	-15.5%	3.8%	-3.4%	-0.1%	0.7%	0.1%
94 Feb 2023	0.0%	-0.3%	4.9%	10.6%	3.8%	7.8%	-15.2%	0.1%	-0.5%	148.2%
95 Mar 2023	0.0%	0.1%	6.3%	2.9%	53.8%	8.2%	29.9%	0.0%	28.0%	-0.2%
96 Apr 2023	0.0%	0.4%	3.7%	6.1%	-14.2%	-26.9%	0.5%	0.3%	0.5%	1.7%
97 May 2023	-0.8%	95.5%	20.2%	11.5%	9.0%	9.9%	-59.2%	0.0%	-0.1%	0.7%
98 Jun 2023	-7.3%	1.1%	24.7%	-4.6%	4.5%	33.6%	-5.1%	-61.7%	6.9%	-1.9%
99 Jul 2023	-0.2%	0.7%	6.4%	7.3%	15.8%	7.3%	-24.2%	161.6%	-0.3%	0.5%
100 Aug 2023	-2.0%	0.8%	8.9%	-1.4%	-0.4%	7.2%	-6.0%	-0.3%	1.8%	0.0%
101 Sep 2023	-65.3%	1.3%	0.7%	4.8%	0.8%	13.8%	57.0%	0.0%	4.8%	-49.9%
102 Oct 2023	-7.4%	-1.1%	0.9%	8.6%	18.2%	15.1%	110.5%	0.0%	0.3%	0.5%
103 Nov 2023	183.7%	-0.8%	9.4%	16.3%	8.2%	8.2%	-3.5%	0.0%	58.5%	0.2%
104 Dec 2023	0.0%	0.0%	3.7%	24.6%	15.7%	12.0%	18.6%	0.0%	-0.4%	0.1%

7) Calculation of change in Non-Incentive ISO Plant:

	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
A) Change in ISO Plant Balance December to December (See Note 9)											
105	\$4,455,786	\$1,591,420	\$30,270,783	\$68,879,422	\$13,824,183	\$15,518,945	-\$3,030,988	-\$936	\$0	-\$288,446	\$131,220,168
B) Change in Incentive ISO Plant (See Note 10)											
106	\$5,565,698	-\$3,872	\$3,541,841	\$17,417,390	-\$92,393	-\$346,318	\$2,021,560	\$0	\$0	\$177,000	\$28,280,907
C) Change in Non-Incentive ISO Plant (See Note 11)											
107	-\$1,109,912	\$1,595,291	\$26,728,942	\$51,462,032	\$13,916,576	\$15,865,262	-\$5,052,548	-\$936	\$0	-\$465,446	\$102,939,261

8) Other ISO Transmission Activity without Incentive Plant Activity (See Note 12):

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
												Sum C2 - C11
<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>	
108 Jan 2023	\$6,357	\$36,711	\$2,666,549	\$6,802,868	-\$2,160,616	\$599,335	\$170,405	\$1	\$0	-\$549	\$8,121,061	
109 Feb 2023	\$0	-\$4,497	\$1,310,148	\$5,478,134	\$534,282	\$1,232,835	\$765,578	-\$1	\$0	-\$689,966	\$8,626,514	
110 Mar 2023	\$0	\$1,763	\$1,692,363	\$1,496,310	\$7,486,572	\$1,306,166	-\$1,508,853	\$0	\$0	\$995	\$10,475,316	
111 Apr 2023	\$0	\$7,012	\$994,440	\$3,155,086	-\$1,982,229	-\$4,270,662	-\$23,839	-\$3	\$0	-\$7,689	-\$2,127,882	
112 May 2023	\$9,020	\$1,523,143	\$5,404,141	\$5,893,053	\$1,246,200	\$1,563,486	\$2,991,429	\$0	\$0	-\$3,118	\$18,627,354	
113 Jun 2023	\$81,351	\$17,519	\$6,614,338	-\$2,343,602	\$632,424	\$5,336,612	\$257,458	\$577	\$0	\$8,621	\$10,605,299	
114 Jul 2023	\$2,712	\$11,101	\$1,722,149	\$3,778,192	\$2,193,884	\$1,162,661	\$1,221,855	-\$1,512	\$0	-\$2,395	\$10,088,647	
115 Aug 2023	\$22,699	\$13,384	\$2,369,248	-\$741,336	-\$59,838	\$1,140,359	\$301,619	\$2	\$0	-\$38	\$3,046,098	
116 Sep 2023	\$724,299	\$20,012	\$186,674	\$2,452,886	\$105,532	\$2,187,403	-\$2,881,208	\$0	\$0	\$232,065	\$3,027,663	
117 Oct 2023	\$82,328	-\$18,257	\$247,964	\$4,444,796	\$2,538,021	\$2,392,075	-\$5,581,973	\$0	\$0	-\$2,264	\$4,102,691	
118 Nov 2023	-\$2,038,679	-\$13,021	\$2,520,040	-\$8,387,079	\$1,196,975	\$1,303,824	\$176,420	\$0	\$0	-\$868	\$11,531,769	
119 Dec 2023	\$0	\$420	\$1,000,889	\$12,658,565	\$2,185,368	\$1,911,169	-\$941,439	\$0	\$0	-\$241	\$16,814,732	
120 Total:	-\$1,109,912	\$1,595,291	\$26,728,942	\$51,462,032	\$13,916,576	\$15,865,262	-\$5,052,548	-\$936	\$0	-\$465,446	\$102,939,261	

Notes:

- 1) Amounts on Line 13 from corresponding account Schedule 7, column 2.
- Amounts on Line 1 must match corresponding account Schedule 7, Column 2 for previous year.
- The amounts for each month on the remaining lines are calculated by summing the following values:
 - a) Other ISO Transmission Activity without Incentive Plant Activity on Lines 108-119 for the same month;
 - b) ISO Incentive Plant Activity on Lines 67 to 78 for the same month; and
 - c) The previous month balance of the Transmission Plant - ISO amounts on Lines 1-13.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) the "Other ISO Transmission Activity without Incentive Plant Activity" for May of the Prior Year (on Line 112, Column 5);
 - b) the "ISO Incentive Plant Activity" for May of the Prior Year (on Line 71, Column 5),
 - c) and the "Transmission Plant - ISO" amount for April of the Prior Year (on Line 5, Column 5).
- 2) Amounts on Line 15 must match 6-Plant Study amounts for Distribution Plant - ISO for previous year.
- Amounts on Line 16 must match amounts on 6-PlantStudy for Distribution Plant - ISO.
- 3) Reconciles to BOY and EOY FERC Form 1 (FF1 207, Lines 48-56 , Column g). Workpaper: **WP Schedule 6&8**
- 4) Includes recorded Transmission Plant-In-Service additions, retirements, transfers and adjustments. Monthly differences from previous matrix.
- 5) Includes balances for SCE Incentive Projects.
- 6) Monthly differences from previous matrix.
- 7) Amount in matrix on lines 41 to 52 minus amount in matrix on lines 67 to 78
- 8) Amount in "Total Transmission Activity Not Including Incentive Plant Activity" matrix divided by Total on Line 92 for each account/month.
- 9) Amount on Line 13 less amount on Line 1 for each account.
- 10) Line 79
- 11) Amount on Line 105 less amount on Line 106 for each account.
- 12) For each column (FERC Account) divide Line 107 by Line 92 to arrive at a ratio for each column.
- Apply the ratio of each column to each monthly value from Lines 80-91 to calculate the values for the corresponding months listed in Lines 108-119.

Transmission Plant Study

Input cells are shaded yellow

Workpaper: WP Schedule 7

A) Plant Classified as Transmission in FERC Form 1 for Prior Year:

Prior Year: 2023

<u>Line</u>	<u>Account</u>	<u>Col 1</u> <u>Total Plant</u>	<u>Data Source</u>	<u>Col 2</u> <u>Transmission Plant - ISO</u>	<u>Col 3</u> <u>ISO % of Total</u>	<u>Notes</u>
1						
2	Substation					
3	352	\$1,452,514,877	FF1 207.49g	\$936,218,418	64.45%	
4	353	\$7,886,819,048	FF1 207.50g	\$4,482,729,300	56.84%	
5	Total Substation	\$9,339,333,925	L 3 + L 4	\$5,418,947,718	58.02%	
6						
7	Land					
8	350	\$390,235,190	FF1 207.48g	\$284,051,410	72.79%	
9						
10	Total Substation and Land	\$9,729,569,115	L 5 + L 8	\$5,702,999,129	58.62%	
11						
12	Lines					
13	354	\$2,614,263,737	FF1 207.51g	\$2,512,776,504	96.12%	
14	355	\$2,482,407,376	FF1 207.52g	\$647,749,643	26.09%	
15	356	\$2,186,903,951	FF1 207.53g	\$1,690,959,762	77.32%	
16	357	\$330,194,712	FF1 207.54g	\$215,307,591	65.21%	
17	358	\$455,498,400	FF1 207.55g	\$58,752,899	12.90%	
18	359	\$252,459,077	FF1 207.56g	\$226,060,420	89.54%	
19	Total Lines	\$8,321,727,253	Sum L13 to L18	\$5,351,606,818	64.31%	
20						
21	Total Transmission	\$18,051,296,368	L 10 + L 19	\$11,054,605,947	61.24%	Note 1

B) Plant Classified as Distribution in FERC Form 1:

<u>Line</u>	<u>Account</u>	<u>Total Plant</u>	<u>Data Source</u>	<u>Distribution Plant - ISO</u>	<u>ISO % of Total</u>	<u>Notes</u>
22						
23	Land:					
24	360	\$131,192,053	FF1 207.60g	\$0	0.00%	
25	Structures:					
26	361	\$1,026,637,750	FF1 207.61g	\$0	0.00%	
27	362	\$3,647,243,936	FF1 207.62g	\$0	0.00%	
28	Total Structures	\$4,673,881,686	L 26 + L 27	\$0	0.00%	
29						
30	Total Distribution	\$4,805,073,739	L 24 + L 28	\$0	0.00%	Note 2

Notes:

- Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant" Total on this line is also equal to FF1 207.58g (Total Transmission Plant) less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- Only accounts 360-362 included as there is no ISO plant in any other Distribution accounts.

Instructions:

- Perform annual Transmission Study pursuant to instructions in tariff.
- Enter total amounts of plant from FERC Form 1 in Column 1, "Total Plant".
- Enter ISO portion of plant in Column 2, "Transmission Plant - ISO, or "Distribution Plant - ISO".

Accumulated Depreciation Reserve

Input cells are shaded yellow

Workpaper: WP Schedule 6&8

1) Transmission Depreciation Reserve - ISO

Prior Year: 2023

Balances for Transmission Depreciation Reserve - ISO during the Prior Year, including December of previous year (See Note 1):

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
												=Sum C2 to C11
	FERC Account:											
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2022	\$0	\$34,482,006	\$172,544,098	\$801,212,097	\$727,667,022	\$65,648,941	\$550,692,434	\$19,762,098	\$24,027,403	\$32,542,306	\$2,428,578,405
2	Jan 2023	\$0	\$34,732,897	\$174,251,147	\$806,472,869	\$736,118,119	\$67,211,792	\$555,348,564	\$20,058,421	\$24,221,517	\$32,836,142	\$2,451,251,468
3	Feb 2023	\$0	\$34,992,042	\$176,084,583	\$812,501,991	\$740,361,689	\$68,384,630	\$561,229,715	\$20,354,202	\$24,407,172	\$32,606,153	\$2,470,922,178
4	Mar 2023	\$0	\$35,249,935	\$177,888,075	\$820,784,053	\$733,763,299	\$69,515,668	\$562,434,313	\$20,650,210	\$24,792,034	\$32,900,274	\$2,477,977,860
5	Apr 2023	\$0	\$35,506,785	\$179,756,849	\$828,139,606	\$741,948,612	\$74,098,916	\$566,690,201	\$20,945,205	\$24,985,118	\$33,187,806	\$2,505,259,098
6	May 2023	\$0	\$35,461,852	\$181,242,449	\$833,963,963	\$745,094,820	\$75,060,420	\$577,149,435	\$21,241,196	\$25,173,994	\$33,478,827	\$2,527,866,955
7	Jun 2023	\$0	\$35,718,723	\$182,634,531	\$844,434,371	\$749,201,211	\$73,692,928	\$581,992,014	\$21,775,719	\$25,411,687	\$33,778,810	\$2,548,639,994
8	Jul 2023	\$0	\$35,976,894	\$184,469,543	\$851,462,816	\$750,873,678	\$74,923,633	\$588,819,425	\$21,446,821	\$25,598,765	\$34,070,458	\$2,567,642,033
9	Aug 2023	\$0	\$36,234,627	\$186,252,019	\$861,041,717	\$756,065,882	\$76,171,781	\$593,756,938	\$21,743,843	\$25,800,613	\$34,363,936	\$2,591,431,356
10	Sep 2023	\$0	\$36,491,059	\$188,230,725	\$868,824,785	\$761,000,150	\$76,775,778	\$592,147,507	\$22,039,762	\$26,023,386	\$34,833,773	\$2,606,366,924
11	Oct 2023	\$0	\$36,755,136	\$190,205,006	\$875,495,610	\$762,140,727	\$77,259,874	\$584,974,575	\$22,335,809	\$26,214,950	\$35,125,870	\$2,610,507,556
12	Nov 2023	\$0	\$37,018,145	\$191,981,539	\$879,961,300	\$765,375,606	\$78,424,470	\$589,637,360	\$22,631,856	\$26,813,065	\$35,419,042	\$2,627,262,383
13	Dec 2023	\$0	\$37,278,461	\$193,896,652	\$882,044,487	\$767,071,541	\$79,217,464	\$592,001,061	\$22,927,900	\$26,999,633	\$35,712,724	\$2,637,149,925
14	13-Mo. Avg:	\$0	\$35,838,351	\$183,033,632	\$843,564,589	\$748,975,566	\$73,568,177	\$576,682,580	\$21,377,926	\$25,420,718	\$33,912,009	\$2,542,373,549

2) Distribution Depreciation Reserve - ISO (See Note 2)

	Col 1	Col 2	Col 3	Col 4	Col 5	
					=Sum C2 to C4	
	FERC Account:					
	Mo/YR	360	361	362	Total	Notes
15	Dec 2022	\$0	\$0	\$0	\$0	Beginning of Year ("BOY") amount
16	Dec 2023	\$0	\$0	\$0	\$0	End of Year ("EOY") amount
17	BOY/EOY Average:	\$0	\$0	\$0	\$0	Average of Line 15 and Line 16

3) General and Intangible Depreciation Reserve

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
			=C4+C5			
		Total				
		Gen. and Int.	General	Intangible		
		Depreciation	Depreciation	Depreciation		
	<u>Mo/YR</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Reserve</u>	<u>Source</u>	
18	Dec 2022	BOY: \$2,199,382,355	\$1,381,864,848	\$817,517,507	FF1 219.28c and 200.21c for previous year	
19	Dec 2023	EOY: \$2,465,666,458	\$1,442,269,345	\$1,023,397,113	FF1 219.28c and 200.21c	
20		BOY/EOY Average: \$2,332,524,407			Average of Line 18 and Line 19	

a) Average BOY/EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
21	Total G+I Dep. Reserve on Average BOY/EOY basis:	\$2,332,524,407	Line 20
22	Transmission W&S Allocation Factor:	5.8933%	27-Allocators, Line 9
23	G + I Plant Dep. Reserve (BOY/EOY Average):	\$137,461,999	Line 21 * Line 22

b) EOY General and Intangible Depreciation Reserve

		<u>Amount</u>	<u>Source</u>
24	Total G+I Dep. Reserve on Average EOY basis:	\$2,465,666,458	Line 19
25	Transmission W&S Allocation Factor:	5.8933%	27-Allocators, Line 9
26	G + I Plant Dep. Reserve (EOY):	\$145,308,422	Line 24 * Line 25

Transmission Activity Used to Determine Monthly Transmission Depreciation Reserve - ISO Balances

1) ISO Depreciation Expense (See Note 3)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
		<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum C2 - C11
	<u>Mo/YR</u>											<u>Total</u>
27	Jan 2023	\$0	\$258,199	\$1,940,238	\$9,085,174	\$5,081,203	\$1,933,572	\$4,305,560	\$296,049	\$189,478	\$294,254	\$23,383,727
28	Feb 2023	\$0	\$258,250	\$1,948,009	\$9,108,792	\$5,076,886	\$1,935,415	\$4,306,148	\$296,049	\$189,478	\$294,257	\$23,413,283
29	Mar 2023	\$0	\$258,244	\$1,951,488	\$9,123,250	\$5,078,348	\$1,938,974	\$4,308,722	\$296,049	\$189,478	\$293,365	\$23,437,919
30	Apr 2023	\$0	\$258,246	\$1,955,738	\$9,129,264	\$5,093,648	\$1,941,607	\$4,304,932	\$296,049	\$189,478	\$293,374	\$23,462,335
31	May 2023	\$0	\$258,256	\$1,958,191	\$9,137,284	\$5,089,895	\$1,928,607	\$4,305,044	\$296,049	\$189,478	\$293,390	\$23,456,194
32	Jun 2023	\$0	\$260,357	\$1,970,504	\$9,152,894	\$5,092,778	\$1,933,499	\$4,312,916	\$296,049	\$189,478	\$293,433	\$23,501,910
33	Jul 2023	\$0	\$260,381	\$1,985,613	\$9,152,450	\$5,094,248	\$1,949,875	\$4,313,720	\$296,050	\$189,478	\$293,468	\$23,535,284
34	Aug 2023	\$0	\$260,397	\$1,989,667	\$9,162,141	\$5,098,874	\$1,953,524	\$4,317,000	\$296,048	\$189,478	\$293,507	\$23,560,635
35	Sep 2023	\$0	\$260,415	\$1,995,030	\$9,162,020	\$5,098,865	\$1,957,027	\$4,318,004	\$296,048	\$189,478	\$293,511	\$23,570,397
36	Oct 2023	\$0	\$260,443	\$1,995,965	\$9,169,578	\$5,099,106	\$1,963,727	\$4,310,718	\$296,048	\$189,478	\$293,817	\$23,578,880
37	Nov 2023	\$0	\$260,418	\$1,996,910	\$9,180,696	\$5,101,790	\$1,971,083	\$4,299,841	\$296,048	\$189,478	\$293,831	\$23,590,096
38	Dec 2023	\$0	\$260,400	\$2,002,641	\$9,199,516	\$5,104,434	\$1,975,159	\$4,300,499	\$296,048	\$189,478	\$293,866	\$23,622,040
39	Total:	\$0	\$3,114,006	\$23,689,995	\$109,763,058	\$61,110,076	\$23,382,068	\$51,703,104	\$3,552,585	\$2,273,737	\$3,524,071	\$282,112,700

2) Total Transmission Allocation Factors (See Note 4)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>
40	Jan 2023	-0.6%	2.3%	10.0%	13.2%	-15.5%	3.8%	-3.4%	-0.1%	0.7%	0.1%
41	Feb 2023	0.0%	-0.3%	4.9%	10.6%	3.8%	7.8%	-15.2%	0.1%	-0.5%	148.2%
42	Mar 2023	0.0%	0.1%	6.3%	2.9%	53.8%	8.2%	29.9%	0.0%	28.0%	-0.2%
43	Apr 2023	0.0%	0.4%	3.7%	6.1%	-14.2%	-26.9%	0.5%	0.3%	0.5%	1.7%
44	May 2023	-0.8%	95.5%	20.2%	11.5%	9.0%	9.9%	-59.2%	0.0%	-0.1%	0.7%
45	Jun 2023	-7.3%	1.1%	24.7%	-4.6%	4.5%	33.6%	-5.1%	-61.7%	6.9%	-1.9%
46	Jul 2023	-0.2%	0.7%	6.4%	7.3%	15.8%	7.3%	-24.2%	161.6%	-0.3%	0.5%
47	Aug 2023	-2.0%	0.8%	8.9%	-1.4%	-0.4%	7.2%	-6.0%	-0.3%	1.8%	0.0%
48	Sep 2023	-65.3%	1.3%	0.7%	4.8%	0.8%	13.8%	57.0%	0.0%	4.8%	-49.9%
49	Oct 2023	-7.4%	-1.1%	0.9%	8.6%	18.2%	15.1%	110.5%	0.0%	0.3%	0.5%
50	Nov 2023	183.7%	-0.8%	9.4%	16.3%	8.6%	8.2%	-3.5%	0.0%	58.5%	0.2%
51	Dec 2023	0.0%	0.0%	3.7%	24.6%	15.7%	12.0%	18.6%	0.0%	-0.4%	0.1%

3) Calculation of Non-Incentive ISO Reserve

A) Change in Depreciation Reserve - ISO (See Note 5)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
52	\$0	\$2,796,456	\$21,352,554	\$80,832,390	\$39,404,519	\$13,568,523	\$41,308,627	\$3,165,802	\$2,972,231	\$3,170,419	\$208,571,520
B) Total Depreciation Expense (See Note 6)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
53	\$0	\$3,114,006	\$23,689,995	\$109,763,058	\$61,110,076	\$23,382,068	\$51,703,104	\$3,552,585	\$2,273,737	\$3,524,071	\$282,112,700
C) Other Activity (See Note 7)											
	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
54	\$0	-\$317,550	-\$2,337,440	-\$28,930,667	-\$21,705,557	-\$9,813,545	-\$10,394,477	-\$386,783	\$698,493	-\$353,653	-\$73,541,180

4) Other Transmission Activity (See Note 8)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>
	<u>Mo/YR</u>	<u>350.1</u>	<u>350.2</u>	<u>352</u>	<u>353</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>Total</u>
												Sum C2 - C11
55	Jan 2023	\$0	-\$7,307	-\$233,189	-\$3,824,402	\$3,369,893	-\$370,722	\$350,570	\$273	\$4,637	-\$417	-\$710,665
56	Feb 2023	\$0	\$895	-\$114,572	-\$3,079,670	-\$833,315	-\$762,577	\$1,575,004	-\$268	-\$3,823	-\$524,246	-\$3,742,573
57	Mar 2023	\$0	-\$351	-\$147,997	-\$841,188	-\$11,676,738	-\$807,936	-\$3,104,125	-\$41	\$195,384	\$756	-\$16,382,237
58	Apr 2023	\$0	-\$1,396	-\$86,964	-\$1,773,711	\$3,091,664	\$2,641,642	-\$49,044	-\$1,054	\$3,606	-\$5,842	\$3,818,902
59	May 2023	\$0	-\$303,189	-\$472,591	-\$3,312,927	-\$1,943,687	-\$967,103	\$6,154,190	-\$59	-\$602	-\$2,369	-\$848,336
60	Jun 2023	\$0	-\$3,487	-\$578,423	\$1,317,514	-\$986,386	-\$3,300,991	\$529,663	\$238,474	\$48,215	\$6,551	-\$2,728,870
61	Jul 2023	\$0	-\$2,210	-\$150,602	-\$2,124,005	-\$3,421,782	-\$719,170	\$2,513,691	-\$624,948	-\$2,400	-\$1,820	-\$4,533,245
62	Aug 2023	\$0	-\$2,664	-\$207,190	\$416,760	\$93,329	-\$705,375	\$620,513	\$974	\$12,370	-\$29	\$228,688
63	Sep 2023	\$0	-\$3,983	-\$16,325	-\$1,378,951	-\$164,597	-\$1,353,030	-\$5,927,435	-\$129	\$33,294	\$176,327	-\$8,634,829
64	Oct 2023	\$0	\$3,634	-\$21,684	-\$2,498,753	-\$3,958,529	-\$1,479,631	-\$11,483,650	-\$1	\$2,086	-\$1,720	-\$19,438,248
65	Nov 2023	\$0	\$2,592	-\$220,377	-\$4,715,006	-\$1,866,911	-\$806,488	\$362,944	\$0	\$408,637	-\$660	-\$6,835,269
66	Dec 2023	\$0	-\$84	-\$87,528	-\$7,116,329	-\$3,408,499	-\$1,182,164	-\$1,936,798	-\$4	-\$2,910	-\$183	-\$13,734,498
67	Total:	\$0	-\$317,550	-\$2,337,440	-\$28,930,667	-\$21,705,557	-\$9,813,545	-\$10,394,477	-\$386,783	\$698,493	-\$353,653	-\$73,541,180

Notes:

- 1) Amounts on Line 13 based on current year Plant Study. Amounts on Line 1 shall be based on previous year Plant Study, and shall match amounts on Line 13 in previous year Annual Update.
- The amounts for each month on the remaining lines are calculated by summing the following values:
 - a) Depreciation Expense (on Lines 27 to 38) for the same month;
 - b) Other Transmission Activity (on Lines 55 to 66) for the same month; and
 - c) Balances for Transmission Depreciation Reserve (on Lines 1 to 13) for the previous month.
- For instance, the amount for May of the Prior Year (on Line 6) for Account 353 (Column 5) is the sum of the following values:
 - a) Depreciation Expense for May of the Prior Year (on Line 44, Column 5);
 - b) Other Transmission Activity for May of the Prior Year (on Line 59, Column 5); and
 - c) The balances for Transmission Depreciation Reserve for April of the Prior Year (on Line 5, column 5).
- 2) Amounts on Line 15 derived from Plant Study for previous year Prior Year. Amounts on Line 16 derived from Plant Study for Prior Year.
- 3) From 17-Depreciation, Lines 24 to 35.
- 4) From 6-PlantInService, Lines 93 to 104.
- 5) Line 13 - Line 1.
- 6) Line 39.
- 7) Line 52 - Line 53.
- 8) Multiply the monthly "Total Transmission Allocation Factors" ratios found in Lines 40-51 by the "Other Activity" on Line 54.

Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes

Cells shaded yellow are input cells

1) Summary of Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes			
a) End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes			
	<u>Col 1</u>	<u>Col 2</u>	
		Total	
<u>Line</u>	<u>Account</u>	<u>Balance</u>	<u>Source</u>
1	Account 190	\$400,507,585	Line 353, Col. 2
2	Account 282	-\$1,402,459,856	Line 452, Col. 2
3	Account 283	-\$16,547,875	Line 803, Col. 2
4	Net (Excess)/Deficient Deferred Tax Liability/Asset	<u>-\$490,033,634</u>	9-ADIT-2, Line 500, Column 11
5	Total Accumulated Deferred Income Taxes	-\$1,508,533,780	Sum of Lines 1 to 4
6	and Net (Excess)/Deficient Deferred Taxes		
7	b) Beginning of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes		
8		BOY	
9		Balance	Source
10	Total Accumulated Deferred Income Taxes	-\$1,435,064,627	Previous Year Informational Filing, Line 5, Col. 2
11			
12	c) Average of Beginning and End of Year Accumulated Deferred Income Taxes and Net (Excess)/Deficient Deferred Taxes		
13		Average	
14		ADIT	Source
15	BOY/EOY Average Balance:	-\$1,471,799,203	Average of Line 5 and Line 10

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ADIT

2) Account 190 Detail

<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 190	DESCRIPTION	END BAL	Gas, Generation	ISO Only	Plant Related	Labor	(Instructions 1&2)
		per G/L	or Other Related			Related	Description
Electric:							
100	190.000 Amort of Debt Issuance Cost	\$449,174	\$343		\$448,831		C: Relates primarily to regulated Electric property
101	190.000 Executive Incentive Comp	\$3,681,943	\$15,521			\$3,666,422	C: Relates to employees in all functions
102	190.000 Ins - Inj/Damage Prov	\$28,823,490	\$121,504			\$28,701,986	C: Relates to employees in all functions
103	190.000 Accrued Vacation	\$21,751,261	\$91,691			\$21,659,570	C: Relates to employees in all functions
104	190.000 Amortization of Debt Expense	\$423,225	\$323		\$422,902		C: Relates primarily to regulated Electric property
105	190.000 Wildfire Reserve - Pre 2019	\$182,695,119	\$770,141			\$181,924,978	C: Relates to employees in all functions
106	190.000 Wildfire Reserve - Post 2018	\$47,770,443	\$47,770,443				Follows tax treatment
107	190.000 Decommissioning	\$393,033,974	\$393,033,974				Relates to nuclear decommissioning costs
108	190.000 Pension & PBOP	\$30,029,926	\$126,589			\$29,903,337	C: Relates to employees in all functions
109	190.000 Property/Non-ISO	\$5,418,941	\$5,418,941				Non-rate base property
110	190.000 EIDT Gross Up	\$614,046,610	\$614,046,610				Non-rate base property
111	190.000 Regulatory Assets/Liab	\$10,764,015	\$10,764,015				Relates to nonrecovery balancing account
112	190.000 Temp-Other/Non-ISO	\$802,178,753	\$802,178,753				Not component of rate base
113	190.000 Net Operation Loss DTA	\$2,158,537,502			\$2,158,537,502		NOL/DTA
114	...						

Continuation of Account 190 Detail

<u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>
ACCT 190	DESCRIPTION	END BAL	Gas, Generation	ISO Only	Plant Related	Labor Related	(Instructions 1&2)
		per G/L	or Other Related				Description
Electric:							
115	...						
250	Total Electric 190	\$4,299,604,376	\$1,874,338,848	\$0	\$2,159,409,236	\$265,856,292	<u>Source</u> Sum of Above Lines beginning on Line 100

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ADIT

Account 190 Gas and Other Income:		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	(Instructions 1&2)
300	190.000	EDIT Gross Up - Gas	\$111,217	\$111,217					Non-rate base property
301	190.000	Temp-Other/Non-ISO - Gas	\$2,559	\$2,559					Other non-ISO related costs
302	190.000	EDIT Gross Up - Other	-\$142,351	-\$142,351					Non-rate base property
303	190.000	Temp-Other/Non-ISO - Other	\$39,688,466	\$39,688,466					Other non-ISO related costs
304	190.000	EMS - Other	\$870,075	\$870,075					Other non-ISO related costs
305	...								
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Source</u>
350		Total Account 190 Gas and Other Income	\$40,529,966	\$40,529,966	\$0	\$0	\$0		Sum of Above Lines beginning on Line 300
351		Total Account 190	\$4,340,134,342	\$1,914,868,814	\$0	\$2,159,409,236	\$265,856,292		Line 250 + Line 350
352		Allocation Factors (Plant and Wages)				17.822%	5.893%		27-Allocators Lines 22 and 9 respectively.
353		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)	\$400,507,585		\$0	\$384,839,952	\$15,667,633		Line 351 * Line 352 for Cols 5 and 6. Col. 4 100% ISO
354		FERC Form 1 Account 190	\$4,340,134,342						Must match amount on Line 351, Col. 2 FF1 234.18c
3) Account 282 Detail									
ACCT 282		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	(Instructions 1&2)
ACCT 282	DESCRIPTION	DESCRIPTION	END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description	
400	282.000	Fully Normalized Deferred Tax	-\$1,402,459,856		-\$1,402,459,856			Property-related FERC costs	
401	282.000	Property/Non-ISO	-\$8,650,640,215	-\$8,650,640,215				Property-related CPUC costs	
402	282.000	Capitalized software	-\$71,351,585	-\$71,351,585				Property-related CPUC costs - cap software	
403	282.000	Property/Non-ISO - Gas	-\$774,997	-\$774,997				Gas related costs	
404	282.000	Property/Non-ISO - Other	-\$4,695,834	-\$4,695,834				Other non-ISO related costs	
405	...								
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Source</u>
450		Total Account 282	-\$10,129,922,487	-\$8,727,462,631	-\$1,402,459,856	\$0	\$0		Sum of Above Lines beginning on Line 400
451		Allocation Factors (Plant and Wages)				17.822%	5.893%		27-Allocators Lines 22 and 9 respectively.
452		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	-\$1,402,459,856		-\$1,402,459,856	\$0	\$0		Line 450 * Line 451 for Cols 5 and 6. Col. 4 100% ISO
453		FERC Form 1 Account 282	-\$10,129,922,487						Must match amount on Line 450, Col. 2 FF1 275.5k

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ADIT

4) Account 283 Detail

ACCT 283	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric:							
500	283.000 Ad Valorem Lien Date Adj-Electric	-\$73,693,196	-\$73,693,196				Relates entirely to CPUC regulated property
501	283.000 Ad Valorem Lien Date Adj-FERC	-\$12,405,831		-\$12,405,831			Relates entirely to FERC regulated Electric property
502	283.000 Balancing Accounts	-\$1,283,760,215	-\$1,283,760,215				Relates entirely to CPUC balancing account recovery
503	283.000 Bond Discount Amort	-\$1,023,969	-\$781		-\$1,023,188		C: Relates primarily to regulated Electric property
504	283.000 Decommissioning	-\$379,687,580	-\$379,687,580				Relates to nuclear decommissioning costs
505	283.000 Health Care - IBNR	-\$1,042,965	-\$4,397			-\$1,038,568	C: Relates to employees in all functions
506	283.000 Refunding & Retirement of Debt	-\$21,891,856	-\$16,694		-\$21,875,162		C: Relates to regulated Electric property
507	283.000 Regulatory Assets/Liab	-\$202,134,315	-\$202,134,315				Relates to nonrecovery balancing account
508	283.000 Temp - Other/Non-ISO	-\$362,328,510	-\$362,328,510				Not component of rate base
509	...						

Continuation of Account 283 Detail

ACCT 283	DESCRIPTION	Col 2 END BAL per G/L	Col 3 Gas, Generation or Other Related	Col 4 ISO Only	Col 5 Plant Related	Col 6 Labor Related	Col 7 (Instructions 1&2) Description
Electric (continued):							
510	...						
650	Total Electric 283	-\$2,337,968,437	-\$2,301,625,687	-\$12,405,831	-\$22,898,350	-\$1,038,568	Sum of Above Lines beginning on Line 500
Account 283 Gas and Other:							
700	283.000 Balancing Accounts - Gas	-\$129,489	-\$129,489				Gas related costs
701	283.000 Temp - Other/Non-ISO - Gas	-\$9,555	-\$9,555				Gas related costs
702	283.000 Balancing Accounts - Other	-\$1,001,690	-\$1,001,690				Other non-ISO related costs
703	283.000 Temp - Other/Non-ISO - Other	-\$10,259,083	-\$10,259,083				Other non-ISO related costs
704	...						
800	Total Account 283 Gas and Other	-\$11,399,817	-\$11,399,817	\$0	\$0	\$0	Sum of Above Lines beginning on Line 700
801	Total Account 283	-\$2,349,368,254	-\$2,313,025,504	-\$12,405,831	-\$22,898,350	-\$1,038,568	Line 650 + Line 800
802	Allocation Factors (Plant and Wages)				17.822%	5.893%	27-Allocators Lines 22 and 9 respectively.
803	Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)	-\$16,547,875		-\$12,405,831	-\$4,080,838	-\$61,206	Line 801 * Line 802 for Cols 5 and 6. Col. 4 100% ISO
804	FERC Form 1 Account 283	-\$2,349,368,254	Must match amount on Line 801, Col. 2				FF1 277.19k

**Schedule 9-ADIT-1
ADIT**

Instruction 1: For any "Company Wide" ADIT line item balance (i.e., that include Catalina Gas or Water costs), indicate in Column 7 with a leading "C:".

Instruction 2: For any Company Wide ADIT balance items, include a portion of the total Column 2 balance in Column 3 "Gas, Generation, or Other Related" based on the following percentages.

1) For Line items allocated based on the Wages and Salaries Allocation Factor:

	FERC Form 1 Reference or Instruction	Prior Year Value
A:Total Electric Wages and Salaries	FF1 354.28b	\$917,817,764
B:Gas Wages and Salaries	FF1 355.62b	\$830,824
C:Water Wages and Salaries	FF1 355.64b	\$3,054,564
D:Total Electric, Gas, and Water Wages and Salaries	A+B+C	\$921,703,152
E:Labor Percentage "Gas, Generation, or Other"	(B+C) / D	0.4215%

2) For Line items allocated based on the Transmission Plant Allocation Factor or "ISO Only":

	FERC Form 1 Reference or Instruction	Prior Year Value
F:Total Electric Plant In Service	FF1 207.104g	\$64,134,642,585
G:Total Gas Plant In Service	FF1 201.8d	\$6,779,054
H:Total Water Plant in Service	FF1 201.8e	\$42,164,860
I:Total Electric, Gas, and Water Plant In Service	F+G+H	\$64,183,586,499
J:Plant Percentage "Gas, Generation, or Other"	(G+H) / I	0.0763%

Instruction 3: Classify any ADIT line items relating to refunding and retirement of debt as Plant related (Column 5).

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet

Prior Year: **2023**

Line	(Col 1)	(Col 2)	(Col 3)	(Col 4)	(Col 5)	(Col 6)	(Col 7)	(Col 8)	(Col 9)	(Col 10) Note 6	(Col 11) Note 7
	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	SCE Records	= (C2) thru (C7)	9-ADIT-3 (C8)	= (C8) + (C9)	= (C8) + (C9)	
	Beginning Deficient ADIT FERC Acct 182.3	Beginning (Excess) ADIT - FERC Acct 254	Other Deficient ADIT Adjustments to FERC Acct 182.3	Other (Excess) ADIT Adjustments to FERC Acct 254	Amortization of Deficient ADIT to FERC Acct 410.1	Amortization of (Excess) ADIT to FERC Acct 411.1	Net (Excess) Deficient ADIT at Prior-Tax Rate	Adjustment for New Tax Rate to FERC Acct 254/182.3	Ending Deficient ADIT - FERC Acct 182.3	Ending (Excess) ADIT - FERC Acct 254	
1	Protected - Property Related - (Note 1)										
2	Method/Life	-	(574,901,873)			4,142,028	(\$570,759,845)	\$0	\$0	(\$570,759,845)	
3	CPI	4,273,979			(884,082)		\$3,389,897	\$0	\$3,389,897	\$0	
4	FERC S Georgia - Norm	1,347,127			(898,084)		\$449,043	\$0	\$449,043	\$0	
5	Federal NOL	20,638,915			(36,532)		\$20,602,383	\$0	\$20,602,383	\$0	
6	...						\$0				
50	Total Protected - Property Related:	\$26,260,021	(\$574,901,873)	\$0	\$0	(\$1,818,698)	\$4,142,028	(\$546,318,522)	\$0	\$24,441,323	(\$570,759,845)
100	Unprotected - Property Related - (Note 2)										
101	Mixed Service Costs						\$0	\$0	\$0	\$0	
102	AFUDC Debt						\$0	\$0	\$0	\$0	
103	Tax Repair Deduction						\$0	\$0	\$0	\$0	
104	Capitalized Software Deduction						\$0	\$0	\$0	\$0	
105	Other Historical Basis Differences						\$0	\$0	\$0	\$0	
106	Federal Benefit of State Taxes						\$0	\$0	\$0	\$0	
107	...						\$0				
150	Total Unprotected - Property Related:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
200	Cost of Removal - Book Accrual - (Note 3)	56,284,888					\$56,284,888	\$0	\$56,284,888	\$0	
250	Total Property Related (= L50+L150+L200)	\$82,544,909	(\$574,901,873)	\$0	\$0	(\$1,818,698)	\$4,142,028	(\$490,033,634)	\$0	\$80,726,211	(\$570,759,845)
300	Unprotected - Non-Property Related - (Note 4)										
301	Amort of Debt Issuance Cost						\$0	\$0	\$0	\$0	
302	Executive Incentive Comp						\$0	\$0	\$0	\$0	
303	Bond Discount Amort						\$0	\$0	\$0	\$0	
304	Executive Incentive Plan ST						\$0	\$0	\$0	\$0	
305	Executive Incentive Plan LT						\$0	\$0	\$0	\$0	
306	Ins - Inj/Damages Prov						\$0	\$0	\$0	\$0	
307	Accrued Vacation						\$0	\$0	\$0	\$0	
308	PBOP 401H Amortization						\$0	\$0	\$0	\$0	
309	EMS						\$0	\$0	\$0	\$0	
310	Amortization of Debt Expense						\$0	\$0	\$0	\$0	
311	Pension & PBOP						\$0	\$0	\$0	\$0	
312	Ad Valorem Lien Date Adj						\$0	\$0	\$0	\$0	
313	Refunding & Retirement of Debt						\$0	\$0	\$0	\$0	
314	Health Care - IBNR						\$0	\$0	\$0	\$0	
315	...						\$0				
350	Total Non-Property Related	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
400	Grand Total (= L 250 + L 350)	\$82,544,909	(\$574,901,873)	\$0	\$0	(\$1,818,698)	\$4,142,028	(\$490,033,634)	\$0	\$80,726,211	(\$570,759,845)
500	Total Net Amounts		(\$492,356,964)				\$2,323,330			(\$490,033,634)	
600	Tax Gross-Up Percent (CTR/(1-CTR))								38.857%	38.857%	
601	Tax Gross-Up Amt (Line 400 x Line 600)	(Note 8)							\$31,367,994	(\$221,781,639)	

Notes:

1) Method/Life and Federal NOL are amortized into rates under average rate assumption method over remaining book life, and SGA is amortized over remaining book life under straight-line method.

2) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).

Amortization Period: 4
Beginning Year: 2018

3) Amortization subject to SCE private letter ruling #202141001.

Amortization Period:
Beginning Year:

4) Amortized into rates as follows (number of years of amortization, and beginning year of amortization).

Amortization Period: 1
Beginning Year: 2018

5) Add additional lines if necessary to support amounts (at Lines 6, 107, and 315, or more if necessary).

		FERC Form 1 Location:
6) Reference - Line 400, Column 10:	FERC Account 182.3	FF1 232, Line 55
Reference - Line 601, Column 10:	FERC Account 182.3	FF1 232, Line 56
7) Reference - Line 400, Column 11:	FERC Account 254	FF1 278, Line 35
Reference - Line 601, Column 11:	FERC Account 254	FF1 278, Line 36

8) The tax gross-up amounts on Line 601 are excluded from rate base.

(Excess)/Deficient Deferred Income Taxes - FERC Order 864 Worksheet -- Tax Rate Change

Prior Year: **2023**
 New Tax Rate? **No**
 New Rate:

Line	(Col 1)	(Col 2)	(Col 3) Note 1	(Col 4) Note 1	(Col 5)	(Col 6)	(Col 7)	(Col 8)
	New Tax Rate Adjustment Calculation							
	FERC Acct	SCE Records Accumulated Book-to-Tax Adjustments	SCE Records ADIT, (Excess) ADIT and Deficient ADIT at Prior Tax Rate	(C3)xNew Rate ADIT Balance at New Tax Rate	= (C4) - (C5) Net (Excess) Deficient ADIT at New Tax Rate	9-ADIT-2 (C8) Net (Excess) Deficient ADIT at Prior Tax Rate	= (C6) - (C7) Adjustment for New Tax Rate to FERC Acct. 254/182.3	
1	Protected - Property Related							
2	Method/Life	282			\$0	\$0	\$0	\$0
3	CPI	282			\$0	\$0	\$0	\$0
4	FERC S Georgia - Norm	282			\$0	\$0	\$0	\$0
5	Federal NOL	190			\$0	\$0	\$0	\$0
6	...							
50			\$0	\$0	\$0	\$0	\$0	\$0
100	Unprotected - Property Related							
101	Mixed Service Costs	282			\$0	\$0	\$0	\$0
102	AFUDC Debt	282			\$0	\$0	\$0	\$0
103	Tax Repair Deduction	282			\$0	\$0	\$0	\$0
104	Capitalized Software Deduction	282			\$0	\$0	\$0	\$0
105	Other Historical Basis Differences	282			\$0	\$0	\$0	\$0
106	Federal Benefit of State Taxes	190			\$0	\$0	\$0	\$0
107	...							
150			\$0	\$0	\$0	\$0	\$0	\$0
200	Cost of Removal - Book Accrual	282			\$0	\$0	\$0	\$0
250	Total Property Related (= L50 + L150 + L200)		\$0	\$0	\$0	\$0	\$0	\$0
300	Unprotected - Non-Property Related							
301	Amort of Debt Issuance Cost	190			\$0	\$0	\$0	\$0
302	Executive Incentive Comp	190			\$0	\$0	\$0	\$0
303	Bond Discount Amort	190			\$0	\$0	\$0	\$0
304	Executive Incentive Plan ST	190			\$0	\$0	\$0	\$0
305	Executive Incentive Plan LT	190			\$0	\$0	\$0	\$0
306	Ins - Inj/Damages Prov	190			\$0	\$0	\$0	\$0
307	Accrued Vacation	190			\$0	\$0	\$0	\$0
308	PBOP 401H Amortization	190			\$0	\$0	\$0	\$0
309	EMS	190			\$0	\$0	\$0	\$0
310	Amortization of Debt Expense	190			\$0	\$0	\$0	\$0
311	Pension & PBOP	190			\$0	\$0	\$0	\$0
312	Ad Valorem Lien Date Adj	283			\$0	\$0	\$0	\$0
313	Refunding & Retirement of Debt	283			\$0	\$0	\$0	\$0
314	Health Care - IBNR	283			\$0	\$0	\$0	\$0
315	...							
350	Total Non-Property Related		\$0	\$0	\$0	\$0	\$0	\$0
400	Grand Total (= L 250 + L 350)		\$0	\$0	\$0	\$0	\$0	\$0

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No)

Notes:

- 1) Amounts in Columns 3 and 4 reflect the allocated portion of the company's total accumulated book-to-tax adjustments and related ADIT, (Excess) ADIT, and Deficient ADIT to property-related transmission costs based on the Plant Study performed consistent with Section 9 of Attachment 1 to Appendix IX, and to non-property related costs based on their respective Allocation Factors ("Transmission Wages and Salary Allocation Factor" and "Transmission Plant Allocation Factor") from Schedule 27 ("Allocations and Methodology") as reflected in 9-ADIT-1, Columns 5 and 6 and as described in Column 7 and Instructions 1 & 2.

Prior Year CWIP and Forecast Period Incremental CWIP by Project

Prior Year CWIP is the amount of Construction Work In Progress for projects that have received Commission approval to include CWIP in Rate Base.

1) Prior Year CWIP, Total and by Project

Workpaper: WP Schedule 10

Col 1 Col 2 Col 3 Col 4 Col 5 Col 6
= Sum of all columns

Line	Month	Year	Monthly					
			Total CWIP	Tehachapi	Devers to Colorado River	South of Kramer	West of Devers	Red Bluff
1	December	2022	\$285,206,915	\$569,300	\$0	\$6,391,147	\$974,728	\$0
2	January	2023	\$287,136,074	\$569,300	\$0	\$6,358,051	\$975,031	\$0
3	February	2023	\$293,450,478	\$569,300	\$0	\$6,357,757	\$975,049	\$0
4	March	2023	\$294,913,796	\$569,300	\$0	\$6,358,453	\$977,164	\$0
5	April	2023	\$291,484,450	\$571,029	\$0	\$6,377,322	\$1,027,204	\$0
6	May	2023	\$293,117,393	\$573,531	\$0	\$6,381,564	\$1,098,259	\$0
7	June	2023	\$295,149,708	\$573,681	\$0	\$6,389,190	\$1,071,678	\$0
8	July	2023	\$297,186,830	\$574,040	\$0	\$6,397,174	\$1,183,529	\$0
9	August	2023	\$300,522,756	\$574,336	\$0	\$6,414,090	\$1,234,337	\$0
10	September	2023	\$300,287,029	\$574,314	\$0	\$6,446,901	\$1,253,115	\$0
11	October	2023	\$301,152,118	\$574,615	\$0	\$6,503,697	\$1,319,920	\$0
12	November	2023	\$301,892,527	\$574,564	\$0	\$6,515,016	\$1,322,585	\$0
13	December	2023	\$310,658,937	\$614,004	\$0	\$6,574,678	\$6,858,896	\$0
14	13 Month Averages:		\$296,319,924	\$575,486	\$0	\$6,420,388	\$1,559,346	\$0

Line	Month	Year	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
			Whirlwind Substation Expansion	Colorado River Substation Expansion	Mesa	Alberhill	ELM Series Caps	Riverside	
15	December	2022	\$0	\$0	\$0	\$26,660,116	\$212,122,947	\$38,488,677	
16	January	2023	\$0	\$0	\$0	\$26,560,806	\$214,059,879	\$38,613,008	
17	February	2023	\$0	\$0	\$0	\$26,689,040	\$220,112,778	\$38,746,554	
18	March	2023	\$0	\$0	\$0	\$26,802,134	\$221,432,857	\$38,773,888	
19	April	2023	\$0	\$15	\$15,509	\$27,002,810	\$223,142,193	\$33,348,367	
20	May	2023	\$0	\$0	\$0	\$27,157,637	\$224,515,374	\$33,391,028	
21	June	2023	\$0	\$0	\$0	\$27,482,535	\$226,047,039	\$33,585,585	
22	July	2023	\$0	\$0	\$0	\$27,596,277	\$227,833,878	\$33,601,932	
23	August	2023	\$0	\$0	\$0	\$27,783,160	\$230,905,393	\$33,611,440	
24	September	2023	\$0	\$0	\$0	\$26,331,392	\$232,056,774	\$33,624,534	
25	October	2023	\$0	\$0	\$0	\$26,435,531	\$232,667,409	\$33,650,947	
26	November	2023	\$0	\$0	\$0	\$26,560,800	\$233,254,665	\$33,664,897	
27	December	2023	\$0	\$0	\$0	\$27,427,584	\$235,446,401	\$33,737,374	
28	13 Month Averages:		\$0	\$1	\$1,193	\$26,960,756	\$225,661,353	\$35,141,402	---

2) Total Forecast Period CWIP Expenditures (see Note 1)

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
29	December	2023	---	---	---	---	---	---	---	\$310,658,937
30	January	2024	\$1,359,992	\$101,999	\$1,461,991	\$774,648	\$0	\$58,099	\$311,288,181	\$629,245
31	February	2024	\$1,358,427	\$101,882	\$1,460,309	\$619,400	\$0	\$46,455	\$312,082,635	\$1,423,699
32	March	2024	\$1,414,004	\$106,050	\$1,520,054	\$619,400	\$0	\$46,455	\$312,936,835	\$2,277,898
33	April	2024	\$2,352,204	\$176,415	\$2,528,619	\$34,592,756	\$33,332,540	\$94,516	\$280,778,182	-\$29,880,755
34	May	2024	\$2,353,504	\$176,513	\$2,530,017	\$79,995,402	\$77,501,603	\$187,035	\$203,125,761	-\$107,533,175
35	June	2024	\$2,385,504	\$178,913	\$2,564,417	\$16,868,222	\$15,317,327	\$116,317	\$188,705,639	-\$121,953,298
36	July	2024	\$2,184,974	\$163,873	\$2,348,847	\$38,093,060	\$35,518,622	\$193,083	\$152,768,343	-\$157,890,593
37	August	2024	\$2,081,334	\$156,100	\$2,237,434	\$1,408,650	\$0	\$105,649	\$153,491,478	-\$157,167,458
38	September	2024	\$2,804,367	\$210,328	\$3,014,695	\$1,378,683	\$0	\$103,401	\$155,024,089	-\$155,634,848
39	October	2024	\$4,658,894	\$349,417	\$5,008,311	\$845,650	\$0	\$63,424	\$159,123,326	-\$151,535,610
40	November	2024	\$13,482,334	\$1,011,175	\$14,493,509	\$1,056,650	\$0	\$79,249	\$172,480,936	-\$138,178,000
41	December	2024	\$14,761,625	\$1,107,122	\$15,868,747	\$47,705,420	\$44,574,311	\$234,833	\$140,409,430	-\$170,249,506
42	January	2025	\$6,903,567	\$517,768	\$7,421,335	\$448,071	\$0	\$33,605	\$147,349,089	-\$163,309,848
43	February	2025	\$7,938,541	\$595,391	\$8,533,932	\$64,894,939	\$36,060,894	\$2,162,553	\$88,825,529	-\$221,833,408
44	March	2025	\$7,941,541	\$595,616	\$8,537,157	\$1,545,045	\$0	\$115,878	\$95,701,762	-\$214,957,174
45	April	2025	\$7,851,956	\$588,897	\$8,440,853	\$1,969,464	\$614,004	\$101,660	\$102,071,492	-\$208,587,444
46	May	2025	\$7,851,956	\$588,897	\$8,440,853	\$1,355,460	\$0	\$101,660	\$109,055,226	-\$201,603,711
47	June	2025	\$7,852,956	\$588,972	\$8,441,928	\$1,356,460	\$0	\$101,735	\$116,038,959	-\$194,619,977
48	July	2025	\$11,536,608	\$865,246	\$12,401,854	\$4,840,112	\$0	\$363,008	\$123,237,693	-\$187,421,244
49	August	2025	\$7,144,567	\$535,843	\$7,680,410	\$448,071	\$0	\$33,605	\$130,436,427	-\$180,222,510
50	September	2025	\$7,115,567	\$533,668	\$7,649,235	\$419,071	\$0	\$31,430	\$137,635,160	-\$173,023,776
51	October	2025	\$7,215,567	\$541,168	\$7,756,735	\$419,071	\$0	\$31,430	\$144,941,394	-\$165,717,543
52	November	2025	\$9,185,567	\$688,918	\$9,874,485	\$2,419,071	\$0	\$181,430	\$152,215,377	-\$158,443,559
53	December	2025	\$12,771,410	\$957,856	\$13,729,266	\$7,808,915	\$0	\$585,669	\$157,550,060	-\$153,108,877
54	13-Month Averages:									
										-\$184,084,506

3) Forecast Period CWIP Expenditures by Project (see Note 1)

Workpaper: WP Schedules 10 & 16

Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
55	December	2023	---	---	---	---	---	---	---	\$614,004
56	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
57	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
58	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
59	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
60	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
61	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
62	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
63	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
64	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
65	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
66	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
67	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
68	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
69	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
70	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$614,004	\$0
71	April	2025	\$0	\$0	\$0	\$614,004	\$614,004	\$0	\$0	-\$614,004
72	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
73	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
74	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
75	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
76	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
77	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
78	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
79	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$614,004
80	13-Month Averages:									
										-\$425,080

3b) Project: **Devers to Colorado River**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
							= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7	
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
81	December	2023	---	---	---	---	---	---	\$0	---
82	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106	13-Month Averages:									\$0

3c) Project: **South of Kramer**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
							= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7	
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
107	December	2023	---	---	---	---	---	---	\$6,574,678	---
108	January	2024	\$21,137	\$1,585	\$22,722	\$0	\$0	\$0	\$6,597,400	\$22,722
109	February	2024	\$28,863	\$2,165	\$31,028	\$0	\$0	\$0	\$6,628,428	\$53,750
110	March	2024	\$50,000	\$3,750	\$53,750	\$0	\$0	\$0	\$6,682,178	\$107,500
111	April	2024	\$60,000	\$4,500	\$64,500	\$0	\$0	\$0	\$6,746,678	\$172,000
112	May	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$6,854,178	\$279,500
113	June	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$6,961,678	\$387,000
114	July	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,069,178	\$494,500
115	August	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,176,678	\$602,000
116	September	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,284,178	\$709,500
117	October	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,391,678	\$817,000
118	November	2024	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,499,178	\$924,500
119	December	2024	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$7,714,178	\$1,139,500
120	January	2025	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,821,678	\$1,247,000
121	February	2025	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$7,929,178	\$1,354,500
122	March	2025	\$100,000	\$7,500	\$107,500	\$0	\$0	\$0	\$8,036,678	\$1,462,000
123	April	2025	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$8,251,678	\$1,677,000
124	May	2025	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$8,466,678	\$1,892,000
125	June	2025	\$200,000	\$15,000	\$215,000	\$0	\$0	\$0	\$8,681,678	\$2,107,000
126	July	2025	\$400,000	\$30,000	\$430,000	\$0	\$0	\$0	\$9,111,678	\$2,537,000
127	August	2025	\$400,000	\$30,000	\$430,000	\$0	\$0	\$0	\$9,541,678	\$2,967,000
128	September	2025	\$400,000	\$30,000	\$430,000	\$0	\$0	\$0	\$9,971,678	\$3,397,000
129	October	2025	\$500,000	\$37,500	\$537,500	\$0	\$0	\$0	\$10,509,178	\$3,934,500
130	November	2025	\$500,000	\$37,500	\$537,500	\$0	\$0	\$0	\$11,046,678	\$4,472,000
131	December	2025	\$668,000	\$50,100	\$718,100	\$0	\$0	\$0	\$11,764,778	\$5,190,100
132	13-Month Averages:									\$2,567,431

3d) Project: **West of Devers**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
		= C1 * 16-Pint Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
133	December	2023	---	---	---	---	---	\$6,858,896	---
134	January	2024	\$81,082	\$6,081	\$87,163	\$73,087	\$0	\$6,867,490	\$8,595
135	February	2024	\$40,000	\$3,000	\$43,000	\$30,000	\$0	\$2,250	\$19,345
136	March	2024	\$50,000	\$3,750	\$53,750	\$30,000	\$0	\$2,250	\$40,845
137	April	2024	\$50,000	\$3,750	\$53,750	\$30,000	\$0	\$2,250	\$62,345
138	May	2024	\$50,000	\$3,750	\$53,750	\$30,000	\$0	\$2,250	\$83,845
139	June	2024	\$50,000	\$3,750	\$53,750	\$6,986,891	\$6,858,896	\$9,600	-\$6,858,896
140	July	2024	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	-\$6,858,896
141	August	2024	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	-\$6,858,896
142	September	2024	\$716,913	\$53,768	\$770,681	\$716,913	\$0	\$53,768	-\$6,858,896
143	October	2024	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	-\$6,858,896
144	November	2024	\$50,000	\$3,750	\$53,750	\$50,000	\$0	\$3,750	-\$6,858,896
145	December	2024	\$62,005	\$4,650	\$66,655	\$62,005	\$0	\$4,650	-\$6,858,896
146	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
147	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
148	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
149	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
150	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
151	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
152	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
153	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
154	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
155	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
156	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
157	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,858,896
158	13-Month Averages:								
									-\$6,858,896

3e) Project: **Red Bluff**

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
		= C1 * 16-Pint Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
159	December	2023	---	---	---	---	---	\$0	---
160	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
161	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
164	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
165	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
166	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
167	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
168	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
174	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
175	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
176	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
177	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184	13-Month Averages:								
									\$0

3f) Project: **Whirlwind Substation Expansion**

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
			= C1 * 16-Pint Add Line 74		= C1 + C2	Unload Total Plant Adds		= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
185	December	2023	---	---	---	---	---	---	\$0	---
186	January	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
201	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
203	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
206	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
207	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
209	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	13-Month Averages:									\$0

3g) Project: **Colorado River Substation Expansion**

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>
			= C1 * 16-Pint Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
211	December	2023	---	---	---	---	---	---	\$0	---
212	January	2024	\$5,896	\$442	\$6,338	\$5,896	\$0	\$442	\$0	\$0
213	February	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	March	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215	April	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
216	May	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
217	June	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
218	July	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
219	August	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	September	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
221	October	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
222	November	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
223	December	2024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
224	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
228	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
229	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
231	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
232	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235	December	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236	13-Month Averages:									\$0

3h) Project:

Mesa

Col 1 Col 2 Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
 = C1 * = (C4 - C5) * = Prior Month C7 = C7 -
 16-Plnt Add Line 74 = C1 + C2 16-Plnt Add Line 74 + C3 - C4 - C6 Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
237	December	2023	---	---	---	---	---	---	\$0	---
238	January	2024	\$692,115	\$51,909	\$744,024	\$692,115	\$0	\$51,909	\$0	\$0
239	February	2024	\$577,400	\$43,305	\$620,705	\$577,400	\$0	\$43,305	\$0	\$0
240	March	2024	\$577,400	\$43,305	\$620,705	\$577,400	\$0	\$43,305	\$0	\$0
241	April	2024	\$550,600	\$41,295	\$591,895	\$550,600	\$0	\$41,295	\$0	\$0
242	May	2024	\$496,900	\$37,268	\$534,168	\$496,900	\$0	\$37,268	\$0	\$0
243	June	2024	\$546,900	\$41,018	\$587,918	\$496,900	\$0	\$37,268	\$53,750	\$53,750
244	July	2024	\$546,900	\$41,018	\$587,918	\$496,900	\$0	\$37,268	\$107,500	\$107,500
245	August	2024	\$506,650	\$37,999	\$544,649	\$456,650	\$0	\$34,249	\$161,250	\$161,250
246	September	2024	\$476,770	\$35,758	\$512,528	\$426,770	\$0	\$32,008	\$215,000	\$215,000
247	October	2024	\$2,779,210	\$208,441	\$2,987,651	\$341,650	\$0	\$25,624	\$2,835,377	\$2,835,377
248	November	2024	\$391,650	\$29,374	\$421,024	\$341,650	\$0	\$25,624	\$2,889,127	\$2,889,127
249	December	2024	\$339,147	\$25,436	\$364,583	\$306,707	\$0	\$23,003	\$2,924,000	\$2,924,000
250	January	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$2,956,250	\$2,956,250
251	February	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$2,988,500	\$2,988,500
252	March	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,020,750	\$3,020,750
253	April	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,053,000	\$3,053,000
254	May	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,085,250	\$3,085,250
255	June	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,117,500	\$3,117,500
256	July	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,149,750	\$3,149,750
257	August	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,182,000	\$3,182,000
258	September	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,214,250	\$3,214,250
259	October	2025	\$95,071	\$7,130	\$102,201	\$65,071	\$0	\$4,880	\$3,246,500	\$3,246,500
260	November	2025	\$65,071	\$4,880	\$69,951	\$65,071	\$0	\$4,880	\$3,246,500	\$3,246,500
261	December	2025	\$90,071	\$6,755	\$96,826	\$3,110,071	\$0	\$233,255	\$0	\$0
262	13-Month Averages:									\$2,860,327

3i) Project:

Alberhill

Col 1 Col 2 Col 3 Col 4 Col 5 Col 6 Col 7 Col 8
 = C1 * = (C4 - C5) * = Prior Month C7 = C7 -
 16-Plnt Add Line 74 = C1 + C2 16-Plnt Add Line 74 + C3 - C4 - C6 Dec Prior Year C7

Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
263	December	2023	---	---	---	---	---	---	\$27,427,584	---
264	January	2024	\$206,650	\$15,499	\$222,149	\$0	\$0	\$0	\$27,649,733	\$222,149
265	February	2024	\$115,280	\$8,646	\$123,926	\$0	\$0	\$0	\$27,773,659	\$346,075
266	March	2024	\$146,720	\$11,004	\$157,724	\$0	\$0	\$0	\$27,931,383	\$503,799
267	April	2024	\$146,720	\$11,004	\$157,724	\$0	\$0	\$0	\$28,089,107	\$661,523
268	May	2024	\$146,720	\$11,004	\$157,724	\$0	\$0	\$0	\$28,246,831	\$819,247
269	June	2024	\$146,720	\$11,004	\$157,724	\$0	\$0	\$0	\$28,404,555	\$976,971
270	July	2024	\$139,190	\$10,439	\$149,629	\$0	\$0	\$0	\$28,554,184	\$1,126,600
271	August	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$28,666,844	\$1,239,260
272	September	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$28,779,504	\$1,351,920
273	October	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$28,892,164	\$1,464,580
274	November	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$29,004,824	\$1,577,240
275	December	2024	\$104,800	\$7,860	\$112,660	\$0	\$0	\$0	\$29,117,484	\$1,689,900
276	January	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
277	February	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
278	March	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
279	April	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
280	May	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
281	June	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
282	July	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
283	August	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
284	September	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
285	October	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
286	November	2025	\$0	\$0	\$0	\$0	\$0	\$0	\$29,117,484	\$1,689,900
287	December	2025	\$1,048,000	\$78,600	\$1,126,600	\$0	\$0	\$0	\$30,244,084	\$2,816,500
288	13-Month Averages:									\$1,776,562

3j) Project: **ELM Series Caps**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
289	December	2023	---	---	---	---	---	---	\$235,446,401	---
290	January	2024	\$346,754	\$26,007	\$372,761	\$3,550	\$0	\$266	\$235,815,346	\$368,944
291	February	2024	\$522,000	\$39,150	\$561,150	\$12,000	\$0	\$900	\$236,363,596	\$917,194
292	March	2024	\$515,000	\$38,625	\$553,625	\$12,000	\$0	\$900	\$236,904,321	\$1,457,919
293	April	2024	\$1,470,000	\$110,250	\$1,580,250	\$34,012,156	\$33,332,540	\$50,971	\$204,421,444	-\$31,024,958
294	May	2024	\$1,485,000	\$111,375	\$1,596,375	\$79,468,502	\$77,501,603	\$147,517	\$126,401,799	-\$109,044,602
295	June	2024	\$1,467,000	\$110,025	\$1,577,025	\$9,384,432	\$8,458,432	\$69,450	\$118,524,942	-\$116,921,459
296	July	2024	\$1,274,000	\$95,550	\$1,369,550	\$37,546,160	\$35,518,622	\$152,065	\$82,196,267	-\$153,250,134
297	August	2024	\$1,245,000	\$93,375	\$1,338,375	\$902,000	\$0	\$67,650	\$82,564,992	-\$152,881,409
298	September	2024	\$1,331,000	\$99,825	\$1,430,825	\$235,000	\$0	\$17,625	\$83,743,192	-\$151,703,209
299	October	2024	\$1,550,000	\$116,250	\$1,666,250	\$454,000	\$0	\$34,050	\$84,921,392	-\$150,525,009
300	November	2024	\$12,761,000	\$957,075	\$13,718,075	\$665,000	\$0	\$49,875	\$97,924,592	-\$137,521,809
301	December	2024	\$13,912,246	\$1,043,418	\$14,955,664	\$47,336,708	\$44,574,311	\$207,180	\$65,336,369	-\$170,110,033
302	January	2025	\$442,000	\$33,150	\$475,150	\$383,000	\$0	\$28,725	\$65,399,794	-\$170,046,608
303	February	2025	\$1,476,974	\$110,773	\$1,587,747	\$64,829,868	\$36,060,894	\$2,157,673	\$0	-\$235,446,401
304	March	2025	\$1,479,974	\$110,998	\$1,590,972	\$1,479,974	\$0	\$110,998	\$0	-\$235,446,401
305	April	2025	\$1,290,389	\$96,779	\$1,387,168	\$1,290,389	\$0	\$96,779	\$0	-\$235,446,401
306	May	2025	\$1,290,389	\$96,779	\$1,387,168	\$1,290,389	\$0	\$96,779	\$0	-\$235,446,401
307	June	2025	\$1,291,389	\$96,854	\$1,388,243	\$1,291,389	\$0	\$96,854	\$0	-\$235,446,401
308	July	2025	\$4,775,041	\$358,128	\$5,133,169	\$4,775,041	\$0	\$358,128	\$0	-\$235,446,401
309	August	2025	\$383,000	\$28,725	\$411,725	\$383,000	\$0	\$28,725	\$0	-\$235,446,401
310	September	2025	\$354,000	\$26,550	\$380,550	\$354,000	\$0	\$26,550	\$0	-\$235,446,401
311	October	2025	\$354,000	\$26,550	\$380,550	\$354,000	\$0	\$26,550	\$0	-\$235,446,401
312	November	2025	\$2,354,000	\$176,550	\$2,530,550	\$2,354,000	\$0	\$176,550	\$0	-\$235,446,401
313	December	2025	\$4,698,844	\$352,413	\$5,051,257	\$4,698,844	\$0	\$352,413	\$0	-\$235,446,401
314	13-Month Averages:									-\$225,389,773

3k) Project: **Riverside**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
			= C1 * 16-Plnt Add Line 74		= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Plnt Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
315	December	2023	---	---	---	---	---	---	\$33,737,374	---
316	January	2024	\$6,358	\$477	\$6,835	\$0	\$0	\$0	\$33,744,208	\$6,835
317	February	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$33,824,709	\$87,335
318	March	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$33,905,209	\$167,835
319	April	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$33,985,709	\$248,336
320	May	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,066,210	\$328,836
321	June	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,146,710	\$409,336
322	July	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,227,210	\$489,837
323	August	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,307,711	\$570,337
324	September	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,388,211	\$650,837
325	October	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,468,711	\$731,338
326	November	2024	\$74,884	\$5,616	\$80,500	\$0	\$0	\$0	\$34,549,211	\$811,838
327	December	2024	\$143,427	\$10,757	\$154,184	\$0	\$0	\$0	\$34,703,395	\$966,022
328	January	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$41,439,879	\$7,702,505
329	February	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$48,176,363	\$14,438,989
330	March	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$54,912,846	\$21,175,473
331	April	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$61,649,330	\$27,911,956
332	May	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$68,385,814	\$34,648,440
333	June	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$75,122,297	\$41,384,924
334	July	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$81,858,781	\$48,121,407
335	August	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$88,595,264	\$54,857,891
336	September	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$95,331,748	\$61,594,374
337	October	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$102,068,232	\$68,330,858
338	November	2025	\$6,266,496	\$469,987	\$6,736,484	\$0	\$0	\$0	\$108,804,715	\$75,067,342
339	December	2025	\$6,266,495	\$469,987	\$6,736,483	\$0	\$0	\$0	\$115,541,198	\$81,803,824
340	13-Month Averages:									\$41,384,924

3l) Project: **add additional projects below this line (See Instruction 3)**

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8
				= C1 * 16-Pint Add Line 74	= C1 + C2	Unloaded Total Plant Adds		= (C4 - C5) * 16-Pint Add Line 74	= Prior Month C7 + C3 - C4 - C6	= C7 - Dec Prior Year C7
Line	Month	Year	Forecast Expenditures	Corporate Overheads	Total CWIP Exp	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Forecast Period CWIP	Forecast Period Incremental CWIP
341	December	2023	---	---	---	---	---	---	\$0	---
342	January	2024		\$0	\$0			\$0	\$0	\$0
343	February	2024		\$0	\$0			\$0	\$0	\$0
344	March	2024		\$0	\$0			\$0	\$0	\$0
345	April	2024		\$0	\$0			\$0	\$0	\$0
346	May	2024		\$0	\$0			\$0	\$0	\$0
347	June	2024		\$0	\$0			\$0	\$0	\$0
348	July	2024		\$0	\$0			\$0	\$0	\$0
349	August	2024		\$0	\$0			\$0	\$0	\$0
350	September	2024		\$0	\$0			\$0	\$0	\$0
351	October	2024		\$0	\$0			\$0	\$0	\$0
352	November	2024		\$0	\$0			\$0	\$0	\$0
353	December	2024		\$0	\$0			\$0	\$0	\$0
354	January	2025		\$0	\$0			\$0	\$0	\$0
355	February	2025		\$0	\$0			\$0	\$0	\$0
356	March	2025		\$0	\$0			\$0	\$0	\$0
357	April	2025		\$0	\$0			\$0	\$0	\$0
358	May	2025		\$0	\$0			\$0	\$0	\$0
359	June	2025		\$0	\$0			\$0	\$0	\$0
360	July	2025		\$0	\$0			\$0	\$0	\$0
361	August	2025		\$0	\$0			\$0	\$0	\$0
362	September	2025		\$0	\$0			\$0	\$0	\$0
363	October	2025		\$0	\$0			\$0	\$0	\$0
364	November	2025		\$0	\$0			\$0	\$0	\$0
365	December	2025		\$0	\$0			\$0	\$0	\$0
366	13-Month Averages:									
										\$0

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of project specific values from lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339, ...

Instructions:

- Enter recorded amounts of CWIP during Prior Year on Lines 1-13, 15-27 (including December of year previous to Prior Year).
- Enter forecast project specific values on lines 55-79, 81-105, 107-131, 133-157, 159-183, 185-209, 211-235, 237-261, 263-287, 289-313, 315-339 ...
- If Commission approval is granted to include CWIP in Rate Base for additional projects, include additional tables for each of those additional projects.

TRANSMISSION PLANT HELD FOR FUTURE USE

Inputs are shaded yellow

Transmission Plant Held for Future Use shall be amounts of Electric Plant Held for Future Use (account 105) intended to be placed under the Operational Control of the ISO, plus an allocated amount of any General Electric Plant Held for Future Use, with the allocation factor being the Transmission Wages and Salaries AF.

<u>Line</u>		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
1	Total Electric PHFU	\$25,789,895	\$25,789,957	FF1 page 214.47d

Plant intended to be placed under the Operational Control of the ISO:

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>
	<u>Description</u>	<u>Type of Plant</u>	<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
2a	Alberhill	Substation	\$9,132,043	\$9,132,043	SCE records
2b					
2c					
2d					
2e					
2f					
2g					
2h					
...					
3	Total:		\$9,132,043	\$9,132,043	Sum of above lines

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
4	General Plant Held for Future Use	\$0	\$0	FF1 page 214
4a	Enter FF1 Page 214 Line reference here when Line 4 is a non-zero amount:			N/A
5	Wages and Salaries AF:	5.893%	5.893%	27-Allocators, L 9
6	Portion for Transmission PHFU:	\$0	\$0	L 4 * L 5

All other Electric Plant Held for Future Use not intended to be placed under the Operational Control of the ISO:

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
7		\$16,657,852	\$16,657,914	Note 1

		<u>Beginning of Year Balance</u>	<u>End of Year Balance</u>	<u>Source</u>
8	Transmission PHFU:	\$9,132,043	\$9,132,043	L 3 + L 6
9	Average of BOY and EOY Transmission PHFU:	\$9,132,043		Sum of Line 8 / 2

Calculation of Gain or Loss on Transmission Plant Held for Future Use -- Land

			<u>Source</u>
10	Gain or Loss on Transmission Plant Held for Future Use --- Land	\$0	SCE Records

Instructions:

- 1) For any Electric Plant Held for Future Use intended to be placed under the Operational Control of the ISO, list on lines 2a, 2b, etc. Provide description in Column 1. Note type of plant (land or other) in Column 2. Under "Source" (Column 5), state the line number on FERC Form 1 page 214 from which the amount is derived. BOY amount will be EOY value from previous year FERC Form 1, EOY amount will be in current year FF1.
- 2) For any Electric Plant Held for Future Use classified as General note amount on Line 4.
- 3) Add additional lines 2 i, j, k, etc. as necessary to include additional projects intended to be placed under the Operational Control of the ISO.
- 4) Gains and Losses on Transmission Plant Held for Future Use - Land is treated in accordance with Commission policy. Any gain or loss on non-land portions of Transmission Plant Held for Future Use is not included.

Notes:

- 1) Amount of Line 1 not intended to be placed under the Operational Control of the ISO.

Determination of amount of Abandoned Plant and Abandoned Plant Amortization Expense

Input data is shaded yellow

Initially Abandoned Plant Amortization Expense and Abandoned Plant are both zero.

Upon Commission approval of recovery of abandoned plant costs for a specific project or projects, SCE will complete this worksheet in accordance with that Order.

Orders Providing for Abandoned Plant Cost Recovery:	Project	Commission Order

Abandoned Plant for each project represents the amount of costs that the Order approves for inclusion in Rate Base.

Abandoned Plant Amortization Expense for each project represents the annual amortization of abandoned costs that the Order approves as an annual expense.

Line		Amount for Prior Year	Note:
1	Abandoned Plant Amortization Expense:	\$0	Sum of projects below for PY.
2	Abandoned Plant (BOY):	\$0	Sum of projects below for PY.
3	Abandoned Plant (EOY):	\$0	Sum of projects below for PY.
4	Abandoned Plant (BOY/EOY Average):	\$0	Average of Lines 2 and 3.
5	HV Abandoned Plant (BOY):	\$0	Sum of projects below for PY.

6 First Project: **Fill in Name**

2nd Project: **Fill in Name**

Year	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense	EOY Abandoned Plant	EOY HV Abandoned Plant (Note 1)	Abandoned Plant Amort. Expense
	Plant	Plant	Expense	Plant	Plant	Expense
7 2015						
8 2016						
9 2017						
10 2018						
11 2019						
12 2020						
13 2021						
14 2022						
15 2023						
16 2024						
17 2025						
18 ...						

Notes:

1) "EOY HV Abandoned Plant" is amount of "EOY Abandoned Plant" that would have been High Voltage (>= 200 kV).

Instructions:

- 1) Upon Commission approval of recovery of abandoned plant costs for a project:
 - a) Fill in the name the project in order (First Project, Second Project, etc.).
 - b) Fill in the table with annual End of Year ("EOY") Abandoned Plant, EOY HV Abandoned Plant, and Abandoned Plant Amortization Expense amounts in Accordance with the Order. If table can not be filled out completely, fill out at least through the Prior Year at issue.
 - c) Sum project-specific amounts for each project and enter in lines 1, 2, and 3 for the Prior Year at issue. (BOY value is EOY value from previous year)
- 2) Add additional projects if necessary in same format.
- 3) Add additional years past 2025 if necessary.

Calculation of Components of Working Capital

Inputs are shaded yellow

1) Calculation of Materials and Supplies

Workpaper: WP Schedule 13 Working Capital

Materials and Supplies is the amount of total Account 154 Materials and Supplies times the Transmission Wages and Salaries AF

Line	Month	Year	Data Source	Total Materials and Supplies Balances	Notes
1	December	2022	FF1 227.12b	\$450,721,921	Beginning of year ("BOY") amount
2	January	2023	SCE Records	\$454,583,548	
3	February	2023	SCE Records	\$466,590,735	
4	March	2023	SCE Records	\$494,358,182	
5	April	2023	SCE Records	\$503,550,411	
6	May	2023	SCE Records	\$504,061,517	
7	June	2023	SCE Records	\$506,976,082	
8	July	2023	SCE Records	\$505,691,437	
9	August	2023	SCE Records	\$504,239,572	
10	September	2023	SCE Records	\$500,204,545	
11	October	2023	SCE Records	\$487,912,760	
12	November	2023	SCE Records	\$499,838,303	
13	December	2023	FF1 227.12c	\$519,239,379	
14	13-Month Average Value Account 154:			\$492,151,415	(Sum Line 1 to Line 13) / 13
15	Transmission Wages and Salaries AF:			5.8933%	27-Allocators, Line 9
16	Materials and Supplies		EOY Value:	\$30,600,187	Line 13 * Line 15
17	13-Month Average Value:			\$29,003,820	Line 14 * Line 15

2) Calculation of Prepayments

Prepayments is an allocated portion of Total Prepayments based on the Transmission Wages and Salaries Allocation Factor.

	Month	Year	Data Source	Total Prepayments Balances	Notes
18	December	2022	Note 1, c	\$283,844,402	See Note 1, c
19	January	2023	SCE Records	\$242,133,409	
20	February	2023	SCE Records	\$235,337,666	
21	March	2023	SCE Records	\$324,739,262	
22	April	2023	SCE Records	\$257,913,132	
23	May	2023	SCE Records	\$171,911,984	
24	June	2023	SCE Records	\$78,726,713	
25	July	2023	SCE Records	\$111,075,999	
26	August	2023	SCE Records	\$104,999,176	
27	September	2023	SCE Records	\$92,637,598	
28	October	2023	SCE Records	\$80,680,478	
29	November	2023	SCE Records	\$143,135,135	
30	December	2023	Note 1, f	\$99,617,531	
a) 13-Month Average Calculation					
31	13-Month Average Value:			\$171,288,653	(Sum Line 18 to Line 30) / 13
32	Transmission Wages and Salaries AF:			5.8933%	27-Allocators, Line 9
33	Prepayments:			\$10,094,506	Line 31 * Line 32
b) EOY calculation					
34	EOY Value:			\$99,617,531	Line 30
35	Transmission Wages and Salaries AF:			5.8933%	27-Allocators, Line 9
36	Prepayments:			\$5,870,732	Line 34 * Line 35

Notes:

- 1) Remove any amounts related to years prior to 2012 on b and e below.

		Prepayments Balances	Source
Beginning of Year Amount			
a	FERC Form 1 Acct. 165 Recorded Amount:	\$283,844,402	FF1 111.57d
b	Prior Period Adjustment:		Note 1
c	BOY Prepayments Amount:	\$283,844,402	a - b
End of Year Amount			
d	FERC Form 1 Acct. 165 Recorded Amount:	\$99,617,531	FF1 111.57c
e	Prior Period Adjustment:		Note 1
f	EOY Prepayments Amount:	\$99,617,531	d - e

Plant Balances For Incentive Projects Receiving either ROE Incentives ("Transmission Incentive Plant") or CWIP ("CWIP Plant")

Worksheet: **WP Schedule 14 Incentive Plant**

Input data is shaded yellow

A) Summary of Incentive Project plant balances receiving ROE incentives ("Transmission Incentive Plant") and/or CWIP ("CWIP Plant") and calculation of balances needed to determine the following:

- 1) Rate Base in Prior Year
- 2) Prior Year Incentive Rate Base - End of Year
- 3) Prior Year Incentive Rate Base - 13-Month Average

Transmission Incentive Project plant balances and CWIP Plant may affect the following:

- a) CWIP Plant during the Prior Year is included in Rate Base (used in Prior Year TRR and True Up TRR).
- b) Forecast Period Incremental CWIP contributes to Incremental Forecast Period TRR
- c) CWIP Plant receiving an ROE adder contributes to Prior Year Incentive Rate Base - EOY, or Prior Year Incentive Rate Base - 13 Month Average as appropriate.
- d) "TIP Net Plant In Service" at EOY Prior Year is used to calculate the PY Incentive Rate Base (on EOY basis).
- e) "TIP Net Plant In Service" in PY is used to calculate the Prior Year Incentive Rate Base (on 13-month average basis).

1) Summary of CWIP Plant in Prior Year and Forecast Period

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		Prior Year End-of-Year CWIP Plant Amount	Prior Year 13-Month Average CWIP Plant Amount	Forecast Period Incremental CWIP 13-Month Avg. Amount	
1	1) Tehachapi	\$614,004	\$575,486	-\$425,080	10-CWIP Lines 13, 14, and 80
2	2) Devers-Colorado River	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 106
3	3) South of Kramer	\$6,574,678	\$6,420,388	\$2,567,431	10-CWIP Lines 13, 14, and 132
4	4) West of Devers	\$6,858,896	\$1,559,346	-\$6,858,896	10-CWIP Lines 13, 14, and 158
5	5) Red Bluff	\$0	\$0	\$0	10-CWIP Lines 13, 14, and 184
6	6) Whirlwind Substation Exp.	\$0	\$0	\$0	10-CWIP Lines 27, 28, and 210
7	7) Colorado River Sub. Exp.	\$0	\$1	\$0	10-CWIP Lines 27, 28, and 236
8	8) Mesa	\$0	\$1,193	\$2,860,327	10-CWIP Lines 27, 28, and 262
9	9) Alberhill	\$27,427,584	\$26,960,756	\$1,776,562	10-CWIP Lines 27, 28, and 288
10	10) ELM Series Caps	\$235,446,401	\$225,661,353	-\$225,389,773	10-CWIP Lines 27, 28, and 314
11	11) Riverside	\$33,737,374	\$35,141,402	\$41,384,924	10-CWIP Lines 27, 28, and 340
12	...	---	---	\$0	10-CWIP Lines 27, 28, and 366
13	Totals:	\$310,658,937	\$296,319,924	-\$184,084,506	

2) Summary of Prior Year Incentive Rate Base amounts (EOY Values)

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	EOY CWIP Portion	EOY TIP Net Plant In Service	
14	1) Rancho Vista	\$121,797,749	\$0	\$121,797,749	Line 38, C4
15	2) Tehachapi	\$2,287,802,831	\$614,004	\$2,287,188,827	Line 1, C1, and Line 38, C2
16	3) Devers-Colorado River	\$570,527,359	\$0	\$570,527,359	Line 2, C1, and Line 38, C3
17	...	---	---	---	...
18					
19	Total PY Incentive Net Plant:	\$2,980,127,939			End of Year

3) Summary of Prior Year Incentive Rate Base amounts (13-Month Average values)

Line	Incentive Project	Col 1	Col 2	Col 3	Notes:
		= C2 + C3 Prior Year Incentive Rate Base	13-Month Avg. CWIP Portion	13-Month Avg. TIP Net Plant In Service Portion	
20	1) Rancho Vista	\$124,167,273	\$0	\$124,167,273	Line 39, C4
21	2) Tehachapi	\$2,326,112,447	\$575,486	\$2,325,536,962	Line 1, C2, and Line 39, C2
22	3) Devers-Colorado R	\$580,391,798	\$0	\$580,391,798	Line 2, C2, and Line 39, C3
23	...	---	---	---	...
24					
25	Total PY Incentive Net Plant:	\$3,030,671,518			13 Month Average

4) Prior Year TIP Net Plant In Service

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Notes
			Total TIP Net Plant In Service	L 54 to L 66, C3 Tehachapi	L 80 to L 92, C3 Devers to Colorado River	L 67 to L 79, C3 Rancho Vista		
26	December	2022	\$3,080,711,262	\$2,363,918,227	\$590,256,237	\$126,536,798	---	←December of year previous to Prior Year
27	January	2023	\$3,072,280,717	\$2,357,526,677	\$588,612,164	\$126,141,877	---	
28	February	2023	\$3,063,849,963	\$2,351,134,916	\$586,968,091	\$125,746,956	---	
29	March	2023	\$3,055,419,208	\$2,344,743,155	\$585,324,017	\$125,352,035	---	
30	April	2023	\$3,046,916,553	\$2,338,279,494	\$583,679,944	\$124,957,115	---	
31	May	2023	\$3,038,480,798	\$2,331,882,733	\$582,035,871	\$124,562,194	---	
32	June	2023	\$3,030,050,049	\$2,325,490,978	\$580,391,798	\$124,167,273	---	
33	July	2023	\$3,021,665,912	\$2,319,145,834	\$578,747,725	\$123,772,352	---	
34	August	2023	\$3,013,235,215	\$2,312,754,132	\$577,103,652	\$123,377,432	---	
35	September	2023	\$3,004,804,353	\$2,306,362,263	\$575,459,579	\$122,982,511	---	
36	October	2023	\$2,996,375,661	\$2,299,972,566	\$573,815,505	\$122,587,590	---	
37	November	2023	\$2,987,944,798	\$2,293,580,697	\$572,171,432	\$122,192,669	---	
38	December	2023	\$2,979,513,935	\$2,287,188,827	\$570,527,359	\$121,797,749	---	
39	13 Month Averages:		\$3,030,096,033	\$2,325,536,962	\$580,391,798	\$124,167,273		

5) Total Transmission Activity for Incentive Projects

	Prior Year Month	Year	Col 1	Col 2	Col 3	Source
			Total Transmission Activity for Incentive Projects	Account 360-362 Activity	= C1 - C2 Account 350-359 Activity for Incentive Projects	
40	December	2022	\$0	\$0	\$0	C1: Sum of below projects for each month
41	January	2023	\$5,738,088	\$0	\$5,738,088	
42	February	2023	\$2,227,814	\$0	\$2,227,814	
43	March	2023	\$1,332,780	\$0	\$1,332,780	
44	April	2023	\$6,700,537	\$0	\$6,700,537	
45	May	2023	\$2,381,299	\$0	\$2,381,299	
46	June	2023	\$2,753,451	\$0	\$2,753,451	
47	July	2023	\$1,313,484	\$0	\$1,313,484	
48	August	2023	\$974,382	\$0	\$974,382	
49	September	2023	\$1,503,685	\$0	\$1,503,685	
50	October	2023	\$1,263,613	\$0	\$1,263,613	
51	November	2023	\$1,153,437	\$0	\$1,153,437	
52	December	2023	\$938,337	\$0	\$938,337	
53	Total		\$28,280,907	\$0	\$28,280,907	

6) Calculation of Prior Year Net Plant in Service amounts for each Incentive Project

a) Tehachapi

	Prior Year Month	Year	Col 1	Col 2	Col 3	Col 4
			Plant In-Service	Accumulated Depreciation	= C1 - C2 Net Plant In Service	= C1 - Previous Month C1 Transmission Activity
54	December	2022	\$3,062,621,566	\$698,703,339	\$2,363,918,227	\$0
55	January	2023	\$3,062,621,784	\$705,095,107	\$2,357,526,677	\$218
56	February	2023	\$3,062,621,784	\$711,486,868	\$2,351,134,916	\$0
57	March	2023	\$3,062,621,784	\$717,878,629	\$2,344,743,155	\$0
58	April	2023	\$3,062,549,884	\$724,270,390	\$2,338,279,494	-\$71,900
59	May	2023	\$3,062,544,884	\$730,662,151	\$2,331,882,733	-\$5,000
60	June	2023	\$3,062,544,884	\$737,053,906	\$2,325,490,978	\$0
61	July	2023	\$3,062,591,496	\$743,445,662	\$2,319,145,834	\$46,612
62	August	2023	\$3,062,591,650	\$749,837,518	\$2,312,754,132	\$154
63	September	2023	\$3,062,591,650	\$756,229,387	\$2,306,362,263	\$0
64	October	2023	\$3,062,593,822	\$762,621,256	\$2,299,972,566	\$2,171
65	November	2023	\$3,062,593,822	\$769,013,125	\$2,293,580,697	\$0
66	December	2023	\$3,062,593,822	\$775,404,994	\$2,287,188,827	\$0

b) Rancho Vista

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
67	December	2022	\$191,500,874	\$64,964,076	\$126,536,798	\$0
68	January	2023	\$191,500,874	\$65,358,997	\$126,141,877	\$0
69	February	2023	\$191,500,874	\$65,753,917	\$125,746,956	\$0
70	March	2023	\$191,500,874	\$66,148,838	\$125,352,035	\$0
71	April	2023	\$191,500,874	\$66,543,759	\$124,957,115	\$0
72	May	2023	\$191,500,874	\$66,938,680	\$124,562,194	\$0
73	June	2023	\$191,500,874	\$67,333,600	\$124,167,273	\$0
74	July	2023	\$191,500,874	\$67,728,521	\$123,772,352	\$0
75	August	2023	\$191,500,874	\$68,123,442	\$123,377,432	\$0
76	September	2023	\$191,500,874	\$68,518,363	\$122,982,511	\$0
77	October	2023	\$191,500,874	\$68,913,284	\$122,587,590	\$0
78	November	2023	\$191,500,874	\$69,308,204	\$122,192,669	\$0
79	December	2023	\$191,500,874	\$69,703,125	\$121,797,749	\$0

c) Devers to Colorado River

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
80	December	2022	\$774,699,350	\$184,443,113	\$590,256,237	\$0
81	January	2023	\$774,699,350	\$186,087,186	\$588,612,164	\$0
82	February	2023	\$774,699,350	\$187,731,260	\$586,968,091	\$0
83	March	2023	\$774,699,350	\$189,375,333	\$585,324,017	\$0
84	April	2023	\$774,699,350	\$191,019,406	\$583,679,944	\$0
85	May	2023	\$774,699,350	\$192,663,479	\$582,035,871	\$0
86	June	2023	\$774,699,350	\$194,307,552	\$580,391,798	\$0
87	July	2023	\$774,699,350	\$195,951,625	\$578,747,725	\$0
88	August	2023	\$774,699,350	\$197,595,698	\$577,103,652	\$0
89	September	2023	\$774,699,350	\$199,239,771	\$575,459,579	\$0
90	October	2023	\$774,699,350	\$200,883,845	\$573,815,505	\$0
91	November	2023	\$774,699,350	\$202,527,918	\$572,171,432	\$0
92	December	2023	\$774,699,350	\$204,171,991	\$570,527,359	\$0

d) South of Kramer

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
93	December	2022	\$0	\$0	\$0	\$0
94	January	2023	\$0	\$0	\$0	\$0
95	February	2023	\$0	\$0	\$0	\$0
96	March	2023	\$0	\$0	\$0	\$0
97	April	2023	\$0	\$0	\$0	\$0
98	May	2023	\$0	\$0	\$0	\$0
99	June	2023	\$0	\$0	\$0	\$0
100	July	2023	\$0	\$0	\$0	\$0
101	August	2023	\$0	\$0	\$0	\$0
102	September	2023	\$0	\$0	\$0	\$0
103	October	2023	\$0	\$0	\$0	\$0
104	November	2023	\$0	\$0	\$0	\$0
105	December	2023	\$0	\$0	\$0	\$0

e) West of Devers

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
106	December	2022	\$305,228,805	\$14,659,428	\$290,569,377	\$0
107	January	2023	\$305,259,095	\$15,328,983	\$289,930,112	\$30,290
108	February	2023	\$305,296,369	\$15,998,605	\$289,297,764	\$37,275
109	March	2023	\$305,348,711	\$16,668,310	\$288,680,401	\$52,341
110	April	2023	\$305,518,330	\$17,338,131	\$288,180,199	\$169,619
111	May	2023	\$305,827,756	\$18,008,331	\$287,819,426	\$309,426
112	June	2023	\$305,979,140	\$18,679,222	\$287,299,918	\$151,384
113	July	2023	\$306,148,213	\$19,350,451	\$286,797,762	\$169,073
114	August	2023	\$306,290,240	\$20,022,057	\$286,268,183	\$142,028
115	September	2023	\$306,327,700	\$20,693,980	\$285,633,720	\$37,459
116	October	2023	\$306,458,331	\$21,365,984	\$285,092,347	\$130,631
117	November	2023	\$306,683,798	\$22,038,278	\$284,645,520	\$225,467
118	December	2023	\$306,771,179	\$22,711,076	\$284,060,103	\$87,380

f) Red Bluff

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
119	December	2022	\$235,653,781	\$55,351,895	\$180,301,886	\$0
120	January	2023	\$235,653,781	\$55,848,646	\$179,805,135	\$0
121	February	2023	\$235,653,781	\$56,345,397	\$179,308,384	\$0
122	March	2023	\$235,653,781	\$56,842,147	\$178,811,634	\$0
123	April	2023	\$235,653,781	\$57,338,898	\$178,314,883	\$0
124	May	2023	\$235,653,781	\$57,835,649	\$177,818,132	\$0
125	June	2023	\$235,653,781	\$58,332,399	\$177,321,382	\$0
126	July	2023	\$235,653,781	\$58,829,150	\$176,824,631	\$0
127	August	2023	\$235,653,781	\$59,325,901	\$176,327,880	\$0
128	September	2023	\$235,653,781	\$59,822,652	\$175,831,129	\$0
129	October	2023	\$235,653,781	\$60,319,402	\$175,334,379	\$0
130	November	2023	\$235,653,781	\$60,816,153	\$174,837,628	\$0
131	December	2023	\$235,653,781	\$61,312,904	\$174,340,877	\$0

g) Whirlwind Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
132	December	2022	\$87,604,170	\$15,722,573	\$71,881,597	\$0
133	January	2023	\$87,604,170	\$15,903,045	\$71,701,125	\$0
134	February	2023	\$87,604,170	\$16,083,517	\$71,520,653	\$0
135	March	2023	\$87,604,170	\$16,263,988	\$71,340,181	\$0
136	April	2023	\$87,604,170	\$16,444,460	\$71,159,710	\$0
137	May	2023	\$87,604,170	\$16,624,932	\$70,979,238	\$0
138	June	2023	\$87,604,170	\$16,805,404	\$70,798,766	\$0
139	July	2023	\$87,604,170	\$16,985,876	\$70,618,294	\$0
140	August	2023	\$87,604,170	\$17,166,347	\$70,437,823	\$0
141	September	2023	\$87,604,170	\$17,346,819	\$70,257,351	\$0
142	October	2023	\$87,604,170	\$17,527,291	\$70,076,879	\$0
143	November	2023	\$87,604,170	\$17,707,763	\$69,896,407	\$0
144	December	2023	\$87,604,170	\$17,888,234	\$69,715,936	\$0

h) Colorado River Substation Expansion

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
145	December	2022	\$96,390,504	\$17,311,757	\$79,078,747	\$0
146	January	2023	\$96,430,139	\$17,511,151	\$78,918,988	\$39,635
147	February	2023	\$96,451,800	\$17,710,627	\$78,741,173	\$21,661
148	March	2023	\$96,470,233	\$17,910,148	\$78,560,086	\$18,433
149	April	2023	\$96,484,403	\$18,109,706	\$78,374,697	\$14,170
150	May	2023	\$96,491,728	\$18,309,294	\$78,182,434	\$7,325
151	June	2023	\$96,499,045	\$18,508,897	\$77,990,148	\$7,317
152	July	2023	\$96,603,282	\$18,708,515	\$77,894,768	\$104,237
153	August	2023	\$96,627,713	\$18,908,347	\$77,719,366	\$24,431
154	September	2023	\$96,635,917	\$19,108,230	\$77,527,688	\$8,204
155	October	2023	\$96,645,147	\$19,308,129	\$77,337,018	\$9,230
156	November	2023	\$96,650,074	\$19,508,048	\$77,142,026	\$4,927
157	December	2023	\$96,679,396	\$19,707,976	\$76,971,420	\$29,322

i) Mesa

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
158	December	2022	\$432,700,403	\$17,613,766	\$415,086,637	\$0
159	January	2023	\$438,359,263	\$18,521,878	\$419,837,384	\$5,658,859
160	February	2023	\$440,227,325	\$19,441,739	\$420,785,586	\$1,868,062
161	March	2023	\$441,487,127	\$20,365,374	\$421,121,753	\$1,259,803
162	April	2023	\$442,438,164	\$21,291,175	\$421,146,989	\$951,037
163	May	2023	\$444,509,356	\$22,218,950	\$422,290,406	\$2,071,192
164	June	2023	\$447,098,503	\$23,151,019	\$423,947,484	\$2,589,147
165	July	2023	\$448,088,625	\$24,088,455	\$424,000,171	\$990,122
166	August	2023	\$448,874,090	\$25,027,943	\$423,846,147	\$785,465
167	September	2023	\$450,326,794	\$25,969,059	\$424,357,735	\$1,452,704
168	October	2023	\$451,448,167	\$26,913,186	\$424,534,981	\$1,121,373
169	November	2023	\$452,365,279	\$27,860,281	\$424,504,998	\$917,112
170	December	2023	\$453,178,178	\$28,809,279	\$424,368,900	\$812,899

j) Alberhill

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
171	December	2022	\$810,117	\$0	\$810,117	\$0
172	January	2023	\$810,117	\$0	\$810,117	\$0
173	February	2023	\$810,117	\$0	\$810,117	\$0
174	March	2023	\$810,117	\$0	\$810,117	\$0
175	April	2023	\$810,117	\$0	\$810,117	\$0
176	May	2023	\$810,117	\$0	\$810,117	\$0
177	June	2023	\$810,117	\$0	\$810,117	\$0
178	July	2023	\$810,117	\$0	\$810,117	\$0
179	August	2023	\$810,117	\$0	\$810,117	\$0
180	September	2023	\$810,117	\$0	\$810,117	\$0
181	October	2023	\$810,117	\$0	\$810,117	\$0
182	November	2023	\$810,117	\$0	\$810,117	\$0
183	December	2023	\$810,117	\$0	\$810,117	\$0

k) ELM Series Caps

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
184	December	2022	\$11,112,303	\$138,037	\$10,974,266	\$0
185	January	2023	\$11,121,389	\$164,612	\$10,956,777	\$9,086
186	February	2023	\$11,422,205	\$191,209	\$11,230,995	\$300,816
187	March	2023	\$11,424,407	\$218,560	\$11,205,847	\$2,202
188	April	2023	\$11,426,472	\$245,916	\$11,180,556	\$2,065
189	May	2023	\$11,424,828	\$273,278	\$11,151,550	-\$1,644
190	June	2023	\$11,430,432	\$300,635	\$11,129,797	\$5,604
191	July	2023	\$11,433,871	\$328,006	\$11,105,865	\$3,439
192	August	2023	\$11,456,176	\$355,386	\$11,100,790	\$22,305
193	September	2023	\$11,461,494	\$382,822	\$11,078,672	\$5,318
194	October	2023	\$11,461,701	\$410,271	\$11,051,430	\$207
195	November	2023	\$11,467,632	\$437,721	\$11,029,912	\$5,931
196	December	2023	\$11,476,192	\$465,185	\$11,011,006	\$8,559

l) Riverside

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
				= C1 - C2	= C1 - Previous Month C1	
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>	
197	December	2022	\$0	\$0	\$0	\$0
198	January	2023	\$0	\$0	\$0	\$0
199	February	2023	\$0	\$0	\$0	\$0
200	March	2023	\$0	\$0	\$0	\$0
201	April	2023	\$5,635,546	\$0	\$5,635,546	\$5,635,546
202	May	2023	\$5,635,546	\$0	\$5,635,546	-\$1
203	June	2023	\$5,635,546	\$0	\$5,635,546	\$0
204	July	2023	\$5,635,546	\$0	\$5,635,546	\$0
205	August	2023	\$5,635,546	\$0	\$5,635,546	\$0
206	September	2023	\$5,635,546	\$0	\$5,635,546	\$0
207	October	2023	\$5,635,546	\$0	\$5,635,546	\$0
208	November	2023	\$5,635,546	\$0	\$5,635,546	\$0
209	December	2023	\$5,635,722	\$0	\$5,635,722	\$176

m)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>
				= C1 - C2	= C1 - Previous Month C1
<u>Prior Year Month</u>	<u>Year</u>	<u>Plant In-Service</u>	<u>Accumulated Depreciation</u>	<u>Net Plant In Service</u>	<u>Transmission Activity</u>
210	December	2022		\$0	\$0
211	January	2023		\$0	\$0
212	February	2023		\$0	\$0
213	March	2023		\$0	\$0
214	April	2023		\$0	\$0
215	May	2023		\$0	\$0
216	June	2023		\$0	\$0
217	July	2023		\$0	\$0
218	August	2023		\$0	\$0
219	September	2023		\$0	\$0
220	October	2023		\$0	\$0
221	November	2023		\$0	\$0
222	December	2023		\$0	\$0

6) Summary of Incentive Projects and incentives granted

	A) Rancho Vista Incentives Received:			Cite:
210	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
211	ROE adder:	0.75%	121 FERC ¶ 61,168 at P 129	
212	100% Abandoned Plant:	No	-----	
	B) Tehachapi Incentives Received:			Cite:
213	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
214	ROE adder:	1.25%	121 FERC ¶ 61,168 at P 129	
215	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
	C) Devers to Colorado River Incentives Received:			Cite:
216	CWIP:	Yes	121 FERC ¶ 61,168 at P 57	
217	ROE adder:	1.00%	121 FERC ¶ 61,168 at 129; modified by ER10-160 Settlement, see P 7 and P 11	
218				
219	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
	D) Devers to Palo Verde 2 Incentives Received:			Cite:
220	CWIP:	No	121 FERC ¶ 61,168 at P 57; modified by ER10-160 Settlement, see P 2 and P 3	
221				
222	ROE adder:	0.00%	121 FERC ¶ 61,168 at P 129; modified by ER10-160 Settlement, see P 3 and P 7	
223				
224	100% Abandoned Plant:	Yes	121 FERC ¶ 61,168 at P 71	
	E) South of Kramer Incentives Received:			Cite:
225	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
226	ROE adder:	0.00%	---	
227	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
	F) West of Devers Incentives Received:			Cite:
228	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
229	ROE adder:	0.00%	---	
230	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
	G) Red Bluff Incentives Received:			Cite:
231	CWIP:	Yes	133 FERC ¶ 61,107 at P 76	
232	ROE adder:	0.00%	133 FERC ¶ 61,107 at P 102	
233	100% Abandoned Plant:	Yes	133 FERC ¶ 61,107 at P 88	
	H) Whirlwind Substation Expansion Incentives Received:			Cite:
234	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
235	ROE adder:	0.00%	---	
236	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
	I) Colorado River Substation Expansion Incentives Received:			Cite:
237	CWIP:	Yes	134 FERC ¶ 61,181 at P 79	
238	ROE adder:	0.00%	---	
239	100% Abandoned Plant:	Yes	134 FERC ¶ 61,181 at P 79	
	J) Mesa			Cite:
240	CWIP:	Yes	161 FERC ¶ 61,107 at P 35	
241	ROE adder:	0.00%	---	
242	100% Abandoned Plant:	No	---	
	K) Alberhill			Cite:
243	CWIP:	Yes	161 FERC ¶ 61,107 at P 35	
244	ROE adder:	0.00%	---	
245	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
	L) ELM Series Caps			Cite:
246	CWIP:	Yes	161 FERC ¶ 61,107 at P 35	
247	ROE adder:	0.00%	---	
248	100% Abandoned Plant:	Yes	161 FERC ¶ 61,107 at P 21	
	M) Riverside			Cite:
249	CWIP:	Yes	172 FERC ¶ 61,241 at P 31	
250	ROE adder:	0.00%		
251	100% Abandoned Plant:	Yes	172 FERC ¶ 61,241 at P 26	
	N) Future Incentive Projects:			Cite:
252	CWIP:			
253	ROE adder:			
254	100% Abandoned Plant:			
	...			

Instructions:

- 1) Upon Commission approval of any incentives for additional projects, add additional projects and provide cite to the Commission decision.

Determination of Incentive Adders Components of the TRR

Input data is shaded yellow

Two Incentive Adders are calculated:

- a) The Prior Year Incentive Adder is a component of the Prior Year TRR.
- b) The True Up Incentive Adder is a component of the True Up TRR.

1) Calculation of Incremental Return on Equity Factor

The Incremental Return on Equity Factor is the incremental Prior Year TRR expressed per 100 basis points of ROE incentive, for each million dollars of Incentive Net Plant. It is calculated according to the following formula:

$$IREF = CSCP * 0.01 * (1/(1 - CTR)) * \$1,000,000$$

<u>Line</u>	where:	<u>Value</u>	<u>Source</u>
1	CSCP = Common Stock Capital Percentage	47.5000%	1-BaseTRR, L 47
2	CTR = Composite Tax Rate	27.9836%	1-BaseTRR, L 59
3	IREF =	\$6,596	Above formula

2) Determination of multiplicative factors for use in calculating Incentive Adders:

Multiplicative factors are used to calculate the Incentive Adders on an Transmission Incentive Project specific basis. Multiplicative factor for each project is the ratio of its ROE adder to 1%.

<u>Line</u>		<u>ROE Adder</u>	<u>Multiplicative Factor</u>	<u>Source</u>
4	1) Rancho Vista	0.75%	0.75	14-IncentivePlant, L 211
5	2) Tehachapi	1.25%	1.25	14-IncentivePlant, L 214
6	3) Devers to Col. River	1.00%	1.00	14-IncentivePlant, L 217
7				
8	...			

3) Calculation of Prior Year Incentive Adder (EOY)

- 1) Determine Prior Year Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of Prior Year Incentive Rate Base.
- 2) Sum project-specific Incentive Adders to yield the total Prior Year Incentive Adder.

<u>Line</u>		<u>Prior Year Incentive Rate Base</u>	<u>Multiplicative Factor</u>	<u>Prior Year Incentive Adder</u>	<u>Source</u>
9	1) Rancho Vista	\$121,797,749	0.75	\$602,508	14-IncentivePlant, L 14, Col. 1
10	2) Tehachapi	\$2,287,802,831	1.25	\$18,862,133	14-IncentivePlant, L 15, Col. 1
11	3) Devers to Col. River	\$570,527,359	1.00	\$3,763,039	14-IncentivePlant, L 16, Col. 1
12					
13	...				
14			Prior Year Incentive Adder =	\$23,227,680	Sum of above PY Incentive Adders for each individual project

4) Calculation of True-Up Incentive Adder

- 1) Determine True Up Incentive Adder for each Incentive Project by multiplying the IREF, the Multiplicative Factor, and the million \$ of True Up Incentive Net Plant.
- 2) Sum project-specific Incentive Adders to yield the total True Up Incentive Adder.

<u>Line</u>		<u>True-Up Incentive Net Plant</u>	<u>Multiplicative Factor</u>	<u>True-Up Incentive Adder</u>	<u>Source</u>
15	1) Rancho Vista	\$124,167,273	0.75	\$614,229	14-IncentivePlant, L 20, Col. 1
16	2) Tehachapi	\$2,326,112,447	1.25	\$19,177,983	14-IncentivePlant, L 21, Col. 1
17	3) Devers to Col. River	\$580,391,798	1.00	\$3,828,102	14-IncentivePlant, L 22, Col. 1
18					
19	...				
20			True-Up Incentive Adder =	\$23,620,314	Sum of above PY Incentive Adders for each individual project

5) Calculation of Total ROE for Plant-In Service in the True Up TRR

a) Transmission Incentive Plant Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>13-Month Avg. TIP Net Plant In Service</u>	<u>Source</u>
21	1) Rancho Vista	\$124,167,273	14-IncentivePlant, L 20, Col. 3
22	2) Tehachapi	\$2,325,536,962	14-IncentivePlant, L 21, Col. 3
23	3) Devers to Col. River	\$580,391,798	14-IncentivePlant, L 22, Col. 3
24			
	...		

b) Calculation of ROE Adders on TIP Net Plant In Service

<u>Line</u>	<u>Incentive Project</u>	<u>Col 1 True Up Incentive Adder</u>	<u>Col 2 After-Tax True Up Incentive Adder</u>	<u>Source</u>
25	1) Rancho Vista	\$614,229	\$442,346	See Note 1
26	2) Tehachapi	\$19,173,238	\$13,807,876	See Note 1
27	3) Devers to Col. River	\$3,828,102	\$2,756,861	See Note 1
28				See Note 1
29	...			
30		Total:	\$17,007,083	

c) Equity Portion of Plant In Service Rate Base

<u>Line</u>		<u>Amount</u>	<u>Source</u>
31	Total Rate Base:	\$7,476,460,584	4-TUTRR, Line 18
32	CWIP Portion of Rate Base:	\$296,319,924	4-TUTRR, Line 14
33	Plant In Service Rate Base:	\$7,180,140,660	Line 31 - Line 32
34	Equity percentage:	47.5000%	1-BaseTRR, Line 47
35	Equity Portion of Plant In Service Rate Base:	\$3,410,566,814	Line 33 * Line 34

d) Total ROE for Plant In Service in the True Up TRR

<u>Line</u>			
36	Plant In Service ROE Adder Percentage:	0.50%	Line 30 / Line 35
37	Base ROE (Including 50 basis point		
38	CAISO Participation Adder):	10.30%	1-BaseTRR, Line 50
39	Total ROE for Plant In Service in True Up TRR:	10.80%	Line 36 + Line 38

Instructions:

1) If additional projects receive ROE adders, add to end of lists, and include in calculation of each Incentive Adder.

Notes:

1) Column 1: The True Up Incentive Adder for each Incentive Project equals the IREF on Line 3, times the applicable Multiplicative Factor on Lines 15 to 18, times the million \$ of TIP Net Plant In Service on Lines 21 to 24.

Column 2: The After Tax True Up Incentive Adder is derived by multiplying the amounts in Column 1 by (1 - CTR) (Where the CTR is on Line 2).

Forecast Plant Additions for In-Service ISO Transmission Plant

Yellow shaded cells are Input Data

Forecast Plant Additions represents the total increase in ISO Transmission Net Plant, not including CWIP, during the Rate Year, incremental to the year-end Prior Year amount. It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12		
			See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2	See Note 2
			Unloaded	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Low Voltage Additions	Loaded Low Voltage Additions	
1	January	2024	\$14,051,970	\$1,273,724	\$958,368	\$1,032,309	\$11,871,558	\$356,147	\$14,334,176	\$0	\$0	\$14,334,176	\$1,957,064	\$1,989,551		
2	February	2024	\$13,848,442	\$1,205,474	\$948,223	\$1,034,027	\$11,891,309	\$356,739	\$28,453,552	\$30,679	\$30,679	\$28,422,873	\$3,255,425	\$3,309,465		
3	March	2024	\$16,443,066	\$3,806,641	\$947,732	\$1,033,464	\$11,884,838	\$356,545	\$45,167,431	\$60,899	\$91,578	\$45,075,853	\$4,557,554	\$4,633,210		
4	April	2024	\$96,061,943	\$76,198,794	\$1,489,736	\$1,599,852	\$18,398,301	\$551,949	\$141,671,208	\$96,671	\$188,249	\$141,482,959	\$19,803,930	\$20,132,675		
5	May	2024	\$100,730,199	\$83,600,685	\$1,284,714	\$1,258,671	\$14,474,722	\$434,242	\$242,861,691	\$303,217	\$491,466	\$242,370,225	\$25,524,955	\$25,948,669		
6	June	2024	\$37,338,345	\$20,139,303	\$1,289,928	\$1,345,741	\$15,476,017	\$464,281	\$280,608,504	\$519,794	\$1,011,260	\$279,597,244	\$26,987,188	\$27,435,175		
7	July	2024	\$87,897,462	\$55,319,411	\$2,443,354	\$2,580,311	\$29,673,573	\$890,207	\$369,259,217	\$600,583	\$1,611,843	\$367,647,374	\$28,285,548	\$28,755,089		
8	August	2024	\$18,685,849	\$2,502,535	\$1,213,749	\$1,270,621	\$14,612,143	\$438,364	\$388,326,557	\$790,321	\$2,402,163	\$385,924,394	\$29,662,980	\$30,155,386		
9	September	2024	\$16,007,958	\$773,970	\$1,142,549	\$1,191,556	\$13,702,897	\$411,087	\$404,696,595	\$831,130	\$3,233,293	\$401,463,302	\$30,961,341	\$31,475,299		
10	October	2024	\$30,448,705	\$14,116,217	\$1,224,937	\$1,331,868	\$15,316,483	\$459,494	\$435,497,863	\$866,167	\$4,099,460	\$431,398,403	\$34,267,678	\$34,836,521		
11	November	2024	\$15,166,944	\$891,468	\$1,070,861	\$1,136,819	\$13,073,419	\$392,203	\$450,990,851	\$932,090	\$5,031,550	\$445,959,301	\$35,790,688	\$36,384,814		
12	December	2024	\$68,547,369	\$48,882,855	\$1,474,839	\$1,421,873	\$16,351,538	\$490,546	\$520,081,732	\$965,250	\$5,996,800	\$514,084,932	\$37,580,204	\$38,204,035		
13	January	2025	\$16,953,087	\$116,389	\$1,262,752	\$1,409,422	\$16,208,352	\$486,251	\$537,374,401	\$1,113,124	\$7,109,924	\$530,264,477	\$38,387,739	\$39,024,976		
14	February	2025	\$89,188,744	\$36,444,308	\$3,955,833	\$2,056,294	\$23,647,376	\$709,421	\$629,172,105	\$1,150,135	\$8,260,060	\$620,912,045	\$39,195,274	\$39,845,916		
15	March	2025	\$30,109,260	\$1,747,014	\$2,127,168	\$2,306,279	\$26,522,212	\$795,666	\$659,897,921	\$1,346,609	\$9,606,668	\$650,291,252	\$40,002,810	\$40,666,856		
16	April	2025	\$23,301,190	\$5,182,611	\$1,358,893	\$1,441,628	\$16,578,725	\$497,362	\$683,613,737	\$1,412,371	\$11,019,039	\$672,594,698	\$40,810,345	\$41,487,797		
17	May	2025	\$29,725,000	-\$544,759	\$2,270,232	\$2,486,630	\$28,596,242	\$857,887	\$713,980,227	\$1,463,129	\$12,482,168	\$701,498,058	\$41,617,880	\$42,308,737		
18	June	2025	\$22,423,106	-\$774,834	\$1,739,845	\$1,878,367	\$21,601,224	\$648,037	\$736,912,848	\$1,528,122	\$14,010,291	\$722,902,557	\$42,525,416	\$43,129,677		
19	July	2025	\$34,516,036	\$104,110	\$2,580,894	\$2,543,176	\$29,246,524	\$877,396	\$772,343,998	\$1,577,205	\$15,587,496	\$756,756,503	\$43,232,951	\$43,950,618		
20	August	2025	\$31,686,935	\$910,941	\$2,308,200	\$2,608,201	\$29,994,316	\$899,829	\$804,630,761	\$1,653,038	\$17,240,533	\$787,390,228	\$44,040,486	\$44,771,558		
21	September	2025	\$16,062,552	\$0	\$1,204,691	\$1,345,339	\$15,471,403	\$464,142	\$821,016,807	\$1,722,141	\$18,962,674	\$802,054,133	\$44,848,021	\$45,592,498		
22	October	2025	\$16,611,111	\$0	\$1,245,833	\$1,392,515	\$16,013,928	\$480,418	\$837,961,654	\$1,757,211	\$20,719,885	\$817,241,769	\$45,655,557	\$46,413,439		
23	November	2025	\$18,062,552	\$0	\$1,354,691	\$1,345,339	\$15,471,403	\$464,142	\$856,497,700	\$1,793,478	\$22,513,363	\$833,984,337	\$46,463,092	\$47,234,379		
24	December	2025	\$107,321,549	\$2,911,814	\$7,830,730	\$8,307,671	\$95,538,211	\$2,866,146	\$966,208,455	\$1,833,151	\$24,346,514	\$941,861,941	\$63,410,507	\$64,463,121		
13-Month Averages:									\$733,822,488			\$719,372,072		\$44,391,816		

2) Incentive Plant Forecast (See Note 1)

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			C4 10-CWIP L30-53	C5 10-CWIP L30-53	C6 10-CWIP L30-53	N/A	N/A	N/A	= Prior Month C7 + C1 + C3	= Prior Month C7 * L91/12	= Prior Month C9 - C4 + C8	=C7-C9	=C11* (1-L75) * (1+L74+L76)	
			Unloaded	Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Reserve	Net Plant	Low Voltage Additions
26	January	2024	\$774,648	\$0	\$58,099	\$0	\$0	\$0	\$832,747	\$0	\$0	\$832,747	\$0	\$0
27	February	2024	\$619,400	\$0	\$46,455	\$0	\$0	\$0	\$1,498,602	\$1,782	\$1,782	\$1,496,819	\$0	\$0
28	March	2024	\$619,400	\$0	\$46,455	\$0	\$0	\$0	\$2,164,457	\$3,207	\$4,990	\$2,159,467	\$0	\$0
29	April	2024	\$34,592,756	\$33,332,540	\$94,516	\$0	\$0	\$0	\$36,851,728	\$4,633	\$9,622	\$36,842,106	\$0	\$0
30	May	2024	\$79,995,402	\$77,501,603	\$187,035	\$0	\$0	\$0	\$117,034,166	\$78,873	\$88,496	\$116,945,670	\$0	\$0
31	June	2024	\$16,868,222	\$15,317,327	\$116,317	\$0	\$0	\$0	\$134,018,705	\$250,487	\$338,982	\$133,679,723	\$0	\$0
32	July	2024	\$38,093,060	\$35,518,622	\$193,083	\$0	\$0	\$0	\$172,304,848	\$286,838	\$625,821	\$171,679,027	\$0	\$0
33	August	2024	\$1,408,650	\$0	\$105,649	\$0	\$0	\$0	\$173,819,147	\$368,782	\$994,602	\$172,824,544	\$0	\$0
34	September	2024	\$1,378,683	\$0	\$103,401	\$0	\$0	\$0	\$175,301,231	\$372,023	\$1,366,625	\$173,934,606	\$0	\$0
35	October	2024	\$845,650	\$0	\$63,424	\$0	\$0	\$0	\$176,210,305	\$375,195	\$1,741,820	\$174,468,485	\$0	\$0
36	November	2024	\$1,056,650	\$0	\$79,249	\$0	\$0	\$0	\$177,346,204	\$377,141	\$2,118,961	\$175,227,243	\$0	\$0
37	December	2024	\$47,705,420	\$44,574,311	\$234,833	\$0	\$0	\$0	\$225,286,457	\$379,572	\$2,498,533	\$222,787,924	\$0	\$0
38	January	2025	\$448,071	\$0	\$33,605	\$0	\$0	\$0	\$225,768,133	\$482,178	\$2,980,710	\$222,787,423	\$0	\$0
39	February	2025	\$64,894,939	\$36,060,894	\$2,162,553	\$0	\$0	\$0	\$292,825,625	\$483,209	\$3,463,919	\$289,361,707	\$0	\$0
40	March	2025	\$1,545,045	\$0	\$115,878	\$0	\$0	\$0	\$294,486,549	\$626,731	\$4,090,649	\$290,395,899	\$0	\$0
41	April	2025	\$1,969,464	\$614,004	\$101,660	\$0	\$0	\$0	\$296,557,672	\$630,286	\$4,720,935	\$291,836,737	\$0	\$0
42	May	2025	\$1,355,460	\$0	\$101,660	\$0	\$0	\$0	\$298,014,791	\$634,718	\$5,355,654	\$292,659,138	\$0	\$0
43	June	2025	\$1,356,460	\$0	\$101,735	\$0	\$0	\$0	\$299,472,986	\$637,837	\$5,993,491	\$293,479,495	\$0	\$0
44	July	2025	\$4,840,112	\$0	\$363,008	\$0	\$0	\$0	\$304,676,106	\$640,958	\$6,634,449	\$298,041,657	\$0	\$0
45	August	2025	\$448,071	\$0	\$33,605	\$0	\$0	\$0	\$305,157,783	\$652,094	\$7,286,543	\$297,871,240	\$0	\$0
46	September	2025	\$419,071	\$0	\$31,430	\$0	\$0	\$0	\$305,608,284	\$653,125	\$7,939,668	\$297,668,616	\$0	\$0
47	October	2025	\$419,071	\$0	\$31,430	\$0	\$0	\$0	\$306,058,785	\$654,089	\$8,593,757	\$297,465,028	\$0	\$0
48	November	2025	\$2,419,071	\$0	\$181,430	\$0	\$0	\$0	\$308,659,287	\$655,054	\$9,248,811	\$299,410,475	\$0	\$0
49	December	2025	\$7,808,915	\$0	\$585,669	\$0	\$0	\$0	\$317,053,870	\$660,619	\$9,909,430	\$307,144,440	\$0	\$0

3) Non-Incentive Plant Forecast (See Note 1)

Workpaper: WP Schedules 10 & 16

Line	Forecast Period Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
			Unloaded Total Plant Adds	Prior Period CWIP Closed	Over Heads Closed to PIS	Cost of Removal	Eligible Plant Additions	AFUDC	Incremental Gross Plant	Depreciation Accrual	Incremental Reserve	Net Plant	Unloaded Low Voltage Additions	Loaded Low Voltage Additions
50	January	2024	\$13,277,322	\$1,273,724	\$900,270	\$1,032,309	\$11,871,558	\$356,147	\$13,501,429	\$0	\$0	\$13,501,429	\$1,957,064	\$1,989,551
51	February	2024	\$13,229,042	\$1,205,474	\$901,768	\$1,034,027	\$11,891,309	\$356,739	\$26,954,951	\$28,897	\$28,897	\$26,926,054	\$3,255,425	\$3,309,465
52	March	2024	\$15,823,666	\$3,806,641	\$901,277	\$1,033,464	\$11,884,838	\$356,545	\$43,002,975	\$57,691	\$86,588	\$42,916,387	\$4,557,554	\$4,633,210
53	April	2024	\$61,469,188	\$42,866,255	\$1,395,220	\$1,599,852	\$18,398,301	\$551,949	\$104,819,479	\$92,039	\$178,627	\$104,640,852	\$19,803,930	\$20,132,675
54	May	2024	\$20,734,797	\$6,099,082	\$1,097,679	\$1,258,671	\$14,474,722	\$434,242	\$125,827,525	\$224,344	\$402,971	\$125,424,554	\$25,524,955	\$25,948,669
55	June	2024	\$20,470,123	\$4,821,976	\$1,173,611	\$1,345,741	\$15,476,017	\$464,281	\$146,589,799	\$269,307	\$672,278	\$145,917,521	\$26,987,188	\$27,435,175
56	July	2024	\$49,804,403	\$19,800,790	\$2,250,271	\$2,580,311	\$29,673,573	\$890,207	\$196,954,369	\$313,744	\$986,022	\$195,968,347	\$28,285,548	\$28,755,089
57	August	2024	\$17,277,199	\$2,502,535	\$1,108,100	\$1,270,621	\$14,612,143	\$438,364	\$214,507,410	\$421,539	\$1,407,561	\$213,099,850	\$29,662,980	\$30,155,386
58	September	2024	\$14,629,275	\$773,970	\$1,039,148	\$1,191,556	\$13,702,897	\$411,087	\$229,395,364	\$459,107	\$1,866,668	\$227,528,696	\$30,961,341	\$31,475,299
59	October	2024	\$29,603,055	\$14,116,217	\$1,161,513	\$1,331,868	\$15,316,483	\$459,494	\$259,287,558	\$490,972	\$2,357,640	\$256,929,918	\$34,267,678	\$34,836,521
60	November	2024	\$14,110,294	\$891,468	\$991,412	\$1,136,819	\$13,073,419	\$392,203	\$273,644,648	\$554,950	\$2,912,590	\$270,732,058	\$35,790,688	\$36,384,814
61	December	2024	\$20,841,949	\$4,308,544	\$1,240,005	\$1,421,873	\$16,351,538	\$490,546	\$294,795,276	\$585,678	\$3,498,268	\$291,297,008	\$37,580,204	\$38,024,035
62	January	2025	\$16,505,016	\$116,389	\$1,229,147	\$1,409,422	\$16,208,352	\$486,251	\$311,606,268	\$630,946	\$4,129,214	\$307,477,054	\$38,387,739	\$39,024,976
63	February	2025	\$24,293,805	\$383,415	\$1,793,279	\$2,056,294	\$23,647,376	\$709,421	\$336,346,480	\$666,927	\$4,796,141	\$331,550,339	\$39,195,274	\$39,845,916
64	March	2025	\$28,564,215	\$1,747,014	\$2,011,290	\$2,306,279	\$26,522,212	\$795,666	\$365,411,372	\$719,878	\$5,516,019	\$359,895,353	\$40,002,810	\$40,666,856
65	April	2025	\$21,331,726	\$4,568,607	\$1,257,234	\$1,441,628	\$16,578,725	\$497,362	\$387,056,066	\$782,085	\$6,298,104	\$380,757,962	\$40,810,345	\$41,487,797
66	May	2025	\$28,369,540	-\$544,759	\$2,168,572	\$2,486,630	\$28,596,242	\$857,887	\$415,965,436	\$828,411	\$7,126,515	\$408,838,921	\$41,617,880	\$42,308,737
67	June	2025	\$21,066,646	-\$774,834	\$1,638,111	\$1,878,367	\$21,601,224	\$648,037	\$437,439,862	\$890,285	\$8,016,800	\$429,423,062	\$42,425,416	\$43,129,677
68	July	2025	\$29,675,924	\$104,110	\$2,217,886	\$2,543,176	\$29,246,524	\$877,396	\$467,667,892	\$936,247	\$8,953,047	\$458,714,845	\$43,232,951	\$43,950,618
69	August	2025	\$13,238,864	\$910,941	\$2,274,594	\$2,608,201	\$29,994,316	\$899,829	\$499,472,979	\$1,000,943	\$9,953,990	\$489,518,988	\$44,040,486	\$44,771,558
70	September	2025	\$15,643,481	\$0	\$1,173,261	\$1,345,339	\$15,471,403	\$464,142	\$515,408,523	\$1,069,015	\$11,023,006	\$504,385,518	\$44,848,021	\$45,592,498
71	October	2025	\$16,192,040	\$0	\$1,214,403	\$1,392,515	\$16,013,928	\$480,418	\$531,902,869	\$1,103,122	\$12,126,128	\$519,776,741	\$45,655,557	\$46,413,439
72	November	2025	\$15,643,481	\$0	\$1,173,261	\$1,345,339	\$15,471,403	\$464,142	\$547,838,413	\$1,138,425	\$13,264,552	\$534,573,861	\$46,463,097	\$47,234,379
73	December	2025	\$99,512,634	\$2,911,814	\$7,245,061	\$8,307,671	\$95,538,211	\$2,866,146	\$649,154,585	\$1,172,531	\$14,437,084	\$634,717,501	\$63,410,507	\$64,463,121

4) ISO Corporate Overhead Loader

Line 74	ISO Corp OH Rate	7.50%
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5) ISO Cost of Removal Percent

Line 75	Cost of Removal Rate	8.00%
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6) AFUDC Loader Rate

Line 76	ISO AFUDC Rate	3.00%
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7) Calculation of ISO Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 17 Depreciation

Col 1	Col 2	Col 3	Col 4	Col 5
December Prior Year	Accrual Rate	Annual Accrual	Annual Reference	Accrual Rate
77 350.1	\$95,810,137	0.00%	\$0	18 Dep Rates L1
78 350.2	\$188,241,274	1.66%	\$3,124,805	18 Dep Rates L2
79 352	\$936,218,418	2.57%	\$24,060,813	18 Dep Rates L3
80 353	\$4,482,729,300	2.47%	\$110,723,414	18 Dep Rates L4
81 354	\$2,512,776,504	2.44%	\$61,311,747	18 Dep Rates L5
82 355	\$647,749,643	3.67%	\$23,772,412	18 Dep Rates L6
83 356	\$1,690,959,762	3.05%	\$51,574,273	18 Dep Rates L7
84 357	\$215,307,591	1.65%	\$3,552,575	18 Dep Rates L8
85 358	\$58,752,899	3.87%	\$2,273,737	18 Dep Rates L9
86 359	\$226,060,420	1.56%	\$3,526,543	18 Dep Rates L10
87				
88	Sum of Depreciation Expense	\$283,920,319	Sum of C4 Lines 77 to 86	
89	Sum of Dec Prior Year Plant	\$11,054,605,947	Sum of C2 Lines 77 to 86	
90				
91	Composite Depreciation Rate	2.57%	Line 88 / Line 89	

Notes:

- Forecast Period is the calendar year two years after the Prior Year (i.e., PY+2).
- Sum of Incentive Plant Calculations and Non-Incentive Calculations, lines 26-49 and lines 50-73

Depreciation Expense

Input cells are shaded yellow

1) Calculation of Depreciation Expense for Transmission Plant - ISO

Prior Year: 2023

Balances for Transmission Plant - ISO during the Prior Year, including December of previous year: Source: 6-PlantInService, Lines 1-13.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
FERC Account:												
Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
1	Dec 2022	\$91,354,351	\$186,649,854	\$905,947,635	\$4,413,849,878	\$2,498,952,321	\$632,230,698	\$1,693,990,750	\$215,308,527	\$58,752,899	\$226,348,866	\$10,923,385,779
2	Jan 2023	\$91,360,856	\$186,686,636	\$909,575,988	\$4,425,324,110	\$2,496,828,979	\$632,833,302	\$1,694,222,032	\$215,308,527	\$58,752,899	\$226,351,598	\$10,937,244,928
3	Feb 2023	\$91,360,844	\$186,682,150	\$911,200,713	\$4,432,348,094	\$2,497,548,341	\$633,997,058	\$1,695,235,032	\$215,308,527	\$58,752,899	\$225,665,596	\$10,948,099,255
4	Mar 2023	\$91,360,844	\$186,683,914	\$913,184,865	\$4,435,269,825	\$2,505,072,968	\$634,857,719	\$1,693,743,630	\$215,308,527	\$58,752,899	\$225,672,159	\$10,959,907,350
5	Apr 2023	\$96,924,491	\$186,690,926	\$914,330,605	\$4,439,166,131	\$2,503,226,895	\$630,607,092	\$1,693,787,862	\$215,308,524	\$58,752,899	\$225,684,581	\$10,964,480,005
6	May 2023	\$96,932,346	\$188,210,234	\$920,079,893	\$4,446,749,948	\$2,504,645,137	\$632,206,763	\$1,696,885,127	\$215,308,524	\$58,752,899	\$225,717,786	\$10,985,488,658
7	Jun 2023	\$97,013,963	\$188,227,486	\$927,134,528	\$4,446,534,444	\$2,505,368,007	\$637,561,192	\$1,697,201,496	\$215,309,101	\$58,752,899	\$225,744,292	\$10,998,847,408
8	Jul 2023	\$97,017,137	\$188,238,587	\$929,027,289	\$4,451,242,490	\$2,507,643,128	\$638,754,330	\$1,698,491,796	\$215,307,589	\$58,752,899	\$225,774,293	\$11,010,249,539
9	Aug 2023	\$97,039,965	\$188,251,995	\$931,531,686	\$4,451,183,663	\$2,507,638,328	\$639,899,681	\$1,698,886,747	\$215,307,591	\$58,752,899	\$225,777,463	\$11,014,270,020
10	Sep 2023	\$97,764,256	\$188,272,015	\$931,968,249	\$4,454,855,538	\$2,507,757,154	\$642,090,532	\$1,696,020,142	\$215,307,591	\$58,752,899	\$226,012,990	\$11,018,801,367
11	Oct 2023	\$97,848,756	\$188,253,758	\$932,409,203	\$4,460,257,404	\$2,509,077,223	\$644,495,932	\$1,691,740,804	\$215,307,591	\$58,752,899	\$226,024,101	\$11,024,167,672
12	Nov 2023	\$95,809,961	\$188,240,853	\$935,085,457	\$4,469,400,341	\$2,510,377,346	\$645,828,469	\$1,691,999,537	\$215,307,591	\$58,752,899	\$226,050,423	\$11,036,852,878
13	Dec 2023	\$95,810,137	\$188,241,274	\$936,218,418	\$4,482,729,300	\$2,512,776,504	\$647,749,643	\$1,690,959,762	\$215,307,591	\$58,752,899	\$226,060,420	\$11,054,605,947

14
15 Depreciation Rates (Percent per year) See Instruction 1.

Line	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359
16a	Dec 2022	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17a	Jan 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17c	Feb 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17d	Mar 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17e	Apr 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17f	May 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17g	Jun 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17h	Jul 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17i	Aug 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17j	Sep 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17k	Oct 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17l	Nov 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%
17m	Dec 2023	0.00%	1.66%	2.57%	2.47%	2.44%	3.67%	3.05%	1.65%	3.87%	1.56%

19 Monthly Depreciation Expense for Transmission Plant - ISO by FERC Account: See Note 1 and Instruction 1

	FERC Account:											Month
23	Mo/YR	350.1	350.2	352	353	354	355	356	357	358	359	Total
24	Jan 2023	\$0	\$258,199	\$1,940,238	\$9,085,174	\$5,081,203	\$1,933,572	\$4,305,560	\$296,049	\$189,478	\$294,254	\$23,383,727
25	Feb 2023	\$0	\$258,250	\$1,948,009	\$9,108,792	\$5,076,886	\$1,935,415	\$4,306,148	\$296,049	\$189,478	\$294,257	\$23,413,283
26	Mar 2023	\$0	\$258,244	\$1,951,488	\$9,123,250	\$5,078,348	\$1,938,974	\$4,308,722	\$296,049	\$189,478	\$293,365	\$23,437,919
27	Apr 2023	\$0	\$258,246	\$1,955,738	\$9,129,264	\$5,093,648	\$1,941,607	\$4,304,932	\$296,049	\$189,478	\$293,374	\$23,462,335
28	May 2023	\$0	\$258,256	\$1,958,191	\$9,137,284	\$5,089,895	\$1,928,607	\$4,305,044	\$296,049	\$189,478	\$293,390	\$23,456,194
29	Jun 2023	\$0	\$260,357	\$1,970,504	\$9,152,894	\$5,092,778	\$1,933,499	\$4,312,916	\$296,049	\$189,478	\$293,433	\$23,501,910
30	Jul 2023	\$0	\$260,381	\$1,985,613	\$9,152,450	\$5,094,248	\$1,949,875	\$4,313,720	\$296,050	\$189,478	\$293,468	\$23,535,284
31	Aug 2023	\$0	\$260,397	\$1,989,667	\$9,162,141	\$5,098,874	\$1,953,524	\$4,317,000	\$296,048	\$189,478	\$293,507	\$23,560,635
32	Sep 2023	\$0	\$260,415	\$1,995,030	\$9,162,020	\$5,098,865	\$1,957,027	\$4,318,004	\$296,048	\$189,478	\$293,511	\$23,570,397
33	Oct 2023	\$0	\$260,443	\$1,995,965	\$9,169,578	\$5,099,106	\$1,963,727	\$4,310,718	\$296,048	\$189,478	\$293,817	\$23,578,886
34	Nov 2023	\$0	\$260,418	\$1,996,910	\$9,180,696	\$5,101,790	\$1,971,083	\$4,299,841	\$296,048	\$189,478	\$293,831	\$23,590,090
35	Dec 2023	\$0	\$260,400	\$2,002,641	\$9,199,516	\$5,104,434	\$1,975,159	\$4,300,499	\$296,048	\$189,478	\$293,866	\$23,622,040
36	Totals:	\$0	\$3,114,006	\$23,689,995	\$109,763,058	\$61,110,076	\$23,382,068	\$51,703,104	\$3,552,585	\$2,273,737	\$3,524,071	\$282,112,700

Total Annual Depreciation Expense for Transmission Plant - ISO: (equals sum of monthly amounts)

39 2) Calculation of Depreciation Expense for Distribution Plant - ISO

40					
41		<u>360</u>	<u>361</u>	<u>362</u>	<u>Source</u>
42	Distribution Plant - ISO BOY	\$0	\$0	\$0	6-PlantInService Line 15.
43	Distribution Plant - ISO EOY	\$0	\$0	\$0	6-PlantInService Line 16.
44	Average BOY/EOY :	\$0	\$0	\$0	
45					
46	Depreciation Rates (Percent per year) See "18-DepRates".				
47		<u>360</u>	<u>361</u>	<u>362</u>	
48		1.67%	2.05%	1.86%	
49					

50 Depreciation Expense for Distribution Plant - ISO See Note 2 and Instruction 2

51					
52		<u>360</u>	<u>361</u>	<u>362</u>	<u>Total</u>
53		\$0	\$0	\$0	\$0
54					Total is sum of Depreciation Expense for accounts 360, 361, and 362
55					

56 3) Calculation of Depreciation Expense for General Plant and Intangible Plant

57					
58	Total General Plant Depreciation Expense		316,601,938		FF1 336.10f
59	Total Intangible Plant Depreciation Expense		377,657,163		FF1 336.1f
60	Sum of Total General and Total Intangible Depreciation Expense		\$694,259,101		Line 58 + Line 59
61	Transmission Wages and Salaries Allocation Factor		5.8933%		27-Allocators, Line 9
62	General and Intangible Depreciation Expense		\$40,914,575		Line 60 * Line 61
63					

64 4) Depreciation Expense

65					
66	Depreciation Expense is the sum of:		<u>Amount</u>	<u>Source</u>	
67	1) Depreciation Expense for Transmission Plant - ISO		\$282,112,700	Line 37, Col 12	
68	2) Depreciation Expense for Distribution Plant - ISO		\$0	Line 53	
69	3) General and Intangible Depreciation Expense		<u>\$40,914,575</u>	Line 62	
70	Depreciation Expense:		\$323,027,274	Line 67 + Line 68 + Line 69	

Notes:

- 1) Depreciation Expense for each account for each month is equal to the previous month balance of Transmission Plant - ISO for that same account, times the Monthly Depreciation Rate for that account. Monthly rate = annual rates on Line 17a etc. divided by 12.
- 2) Depreciation Expense for each account is equal to the Average BOY/EOY value on Line 44 times the Depreciation Rate on Line 48.

Instructions:

- 1) Depreciation rates on lines 17a-17m are input based on the stated values of ISO Transmission Plant depreciation rates from Schedule 18 of the Formula Rate Spreadsheet in effect during the Prior Year.
- 2) In the event that depreciation rates stated on Schedule 18 to be applied to Distribution Plant - ISO are revised mid-year, calculate Depreciation Expense for Distribution Plant - ISO on Line 53 utilizing the weighted-average (by time) of the annual depreciation rates in effect in the Prior Year.

Depreciation Rates

1) Transmission Plant - ISO			Plant		
FERC			Less	Removal	
<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
1	350.1	Fee Land	0.00%	0.00%	0.00%
2	350.2	Easements	1.66%	0.00%	1.66%
3	352	Structures and Improvements	1.80%	0.77%	2.57%
4	353	Station Equipment	2.20%	0.27%	2.47%
5	354	Towers and Fixtures	1.35%	1.09%	2.44%
6	355	Poles and Fixtures	2.00%	1.67%	3.67%
7	356	Overhead Conductors and Devices	2.00%	1.05%	3.05%
8	357	Underground Conduit	1.65%	0.00%	1.65%
9	358	Underground Conductors and Devices	3.26%	0.61%	3.87%
10	359	Roads and Trails	1.56%	0.00%	1.56%
11					
2) Distribution Plant - ISO			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
12	360	Land and Land Rights	1.67%	0.00%	1.67%
13	361	Structures and Improvements	1.42%	0.63%	2.05%
14	362	Station Equipment	1.33%	0.53%	1.86%
3) General Plant			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
15	389	Land and Land Rights	1.67%	0.00%	1.67%
16	390	Structures and Improvements	1.59%	0.23%	1.82%
17	391.1	Office Furniture	5.00%	0.00%	5.00%
18	391.5	Office Equipment	20.00%	0.00%	20.00%
19	391.6	Duplicating Equipment	20.00%	0.00%	20.00%
20	391.2	Personal Computers	19.07%	0.00%	19.07%
21	391.3	Mainframe Computers	19.07%	0.00%	19.07%
22	391.7	PC Software	19.07%	0.00%	19.07%
23	391.4	DDSMS - CPU & Processing	11.36%	0.00%	11.36%
24	391.4	DDSMS - Controllers, Receivers, Comm.	11.36%	0.00%	11.36%
25	391.4	DDSMS - Telemetering & System	11.36%	0.00%	11.36%
26	391.4	DDSMS - Miscellaneous	11.36%	0.00%	11.36%
27	391.4	DDSMS - Five Year	11.36%	0.00%	11.36%
28	393	Stores Equipment	5.00%	0.00%	5.00%
29	395	Laboratory Equipment	6.67%	0.00%	6.67%
30	398	Misc Power Plant Equipment	5.00%	0.00%	5.00%
31	397	Data Network Systems	20.00%	0.00%	20.00%
32	397	Telecom System Equipment	14.29%	0.00%	14.29%
33	397	Netcomm Radio Assembly	10.00%	0.00%	10.00%
34	397	Microwave Equip. & Antenna Assembly	6.67%	0.00%	6.67%
35	397	Telecom Power Systems	5.00%	0.00%	5.00%
36	397	Fiber Optic Communication Cables	4.00%	0.00%	4.00%
37	397	Telecom Infrastructure	2.50%	0.00%	2.50%
38	392	Transportation Equip.	14.29%	0.00%	14.29%
39	394.4	Garage & Shop -- Equip.	10.00%	0.00%	10.00%
40	394.5	Tools & Work Equip. -- Shop	10.00%	0.00%	10.00%
41	396	Power Oper Equip	6.67%	0.00%	6.67%
4) Intangible Plant			Plant		
FERC			Less	Removal	
<u>Account</u>	<u>Description</u>		<u>Salvage</u>	<u>Cost</u>	<u>Total</u>
42	302	Hydro Relicensing	2.06%	0.00%	2.06%
43	303	Radio Frequency	2.50%	0.00%	2.50%
44	301	Other Intangibles	5.00%	0.00%	5.00%
45	303	Cap Soft 5yr	21.48%	0.00%	21.48%
46	303	Cap Soft 7yr	14.29%	0.00%	14.29%
47	303	Cap Soft 10yr	10.00%	0.00%	10.00%
48	303	Cap Soft 15yr	6.67%	0.00%	6.67%

Notes: 1) Depreciation rates may only be revised as approved by the Commission pursuant to a Section 205 or 206 filing.

Operations and Maintenance Expenses

Workpaper: WP Schedule 19 O&M Cost Detail

Cells shaded yellow are input cells

1) Determination of Adjusted Operations and Maintenance Expenses for each account (Note 1)

Line	Account/Work Activity Rev	Total Recorded O&M Expenses			Reason	Adjustments			O&M Services (See Note 8)	Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor		Total	Labor	Non-Labor		Total	Labor	Non-Labor	
		Col 1	Col 2 = C3 + C4	Col 3	Col 4	Col 5 Note 2	Col 6 = C7 + C8	Col 7	Col 8	Col 8a Schedule 35, Rows 5-36	Col 9 = C10 + C11	Col 10 = C3 + C7	Col 11 = C4 + C8 + C8a
Transmission Accounts													
1	560 - Operations Supervision and Engineering - Allocated		\$5,945,970	\$1,805,916	\$4,140,054		\$0			\$20,671	\$5,966,641	\$1,805,916	\$4,160,725
2	560 - Sylmar/Palo Verde		\$378,572	\$0	\$378,572		\$0			\$0	\$378,572	\$0	\$378,572
3	561 Load Dispatch - Allocated		\$11,368,495	\$8,955,162	\$2,413,333		\$0			\$41,418	\$11,409,913	\$8,955,162	\$2,454,751
4	561.400 Scheduling, System Control and Dispatch Services		\$25,235,689	\$0	\$25,235,689	A	-\$25,235,689		(\$25,235,689)	\$0	\$0	\$0	\$0
5	561.500 Reliability Planning and Standards Development		\$5,617,149	\$3,125,328	\$2,491,820		\$0			\$41,430	\$5,658,579	\$3,125,328	\$2,533,251
6	562 - Station Expenses - Allocated		\$24,893,384	\$19,492,099	\$5,401,285		\$0			\$0	\$24,893,384	\$19,492,099	\$5,401,285
7	562 - MOGS Station Expense		\$0	\$0	\$0	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	562 - Sylmar/Palo Verde		\$1,145,408	\$0	\$1,145,408		\$0			\$0	\$1,145,408	\$0	\$1,145,408
9	563 - Overhead Line Expenses - Allocated		\$37,322,634	\$12,960,548	\$24,362,086		\$0			\$274,803	\$37,597,437	\$12,960,548	\$24,636,889
10	564 - Underground Line Expenses - Allocated		\$3,404,656	\$2,901,826	\$502,830		\$0			\$0	\$3,404,656	\$2,901,826	\$502,830
11	565 - Transmission of Electricity by Others		\$0	\$0	\$0		\$0			\$0	\$0	\$0	\$0
12	565 - Wheeling Costs		\$21,966,488	\$0	\$21,966,488	C	-\$21,966,488		(\$21,966,488)	\$0	\$0	\$0	\$0
13	565 - WAPA Transmission for Remote Service		\$343,011	\$0	\$343,011		\$0			\$0	\$343,011	\$0	\$343,011
14	566 - Miscellaneous Transmission Expenses - Allocated		\$46,543,134	\$26,316,932	\$20,226,202	F	-\$1,467,608	(\$241,263)	(\$1,226,344)	\$337,070	\$45,412,597	\$26,075,669	\$19,336,928
15	566 - ISO/RSBA/TSP Balancing Accounts		\$128,170,953	\$20,059	\$128,150,894	D	-\$128,170,953	(\$20,059)	(\$128,150,894)	\$0	\$0	\$0	\$0
16	566 - Sylmar/Palo Verde/Other General Functions		\$5,643,085	\$65,862	\$5,577,222		\$0			\$0	\$5,643,085	\$65,862	\$5,577,222
17	567 - Line Rents - Allocated		\$14,718,214	\$72,713	\$14,645,501		\$0			\$1,452,702	\$16,170,916	\$72,713	\$16,098,203
18	567 - Eldorado		-\$32,671	\$0	(\$32,671)		\$0			\$0	-\$32,671	\$0	-\$32,671
19	567 - Sylmar/Palo Verde		\$360,280	\$0	\$360,280		\$0			\$0	\$360,280	\$0	\$360,280
20	568 - Maintenance Supervision and Engineering - Allocated		\$1,137,010	\$912,355	\$224,656		\$0			\$5,390	\$1,142,400	\$912,355	\$230,046
21	568 - Sylmar/Palo Verde		\$265,551	\$0	\$265,551		\$0			\$0	\$265,551	\$0	\$265,551
22	569 - Maintenance of Structures - Allocated		\$50,530,539	\$21,755	\$50,508,784	E	-\$47,985,610	\$0	(\$47,985,610)	\$0	\$2,544,929	\$21,755	\$2,523,174
23	569 - Sylmar/Palo Verde		\$162,649	\$0	\$162,649		\$0			\$0	\$162,649	\$0	\$162,649
24	570 - Maintenance of Station Equipment - Allocated		\$6,153,541	\$3,984,331	\$2,169,209		\$0			\$0	\$6,153,541	\$3,984,331	\$2,169,209
25	570 - Sylmar/Palo Verde		\$919,952	\$0	\$919,952		\$0			\$0	\$919,952	\$0	\$919,952
26	571 - Maintenance of Overhead Lines - Allocated		\$51,716,560	\$12,881,905	\$38,834,655	F	-\$2,336	(\$2,054)	(\$282)	\$678,239	\$52,392,463	\$12,879,851	\$39,512,612
27	571 - Sylmar/Palo Verde		\$1,002,959	\$0	\$1,002,959		\$0			\$0	\$1,002,959	\$0	\$1,002,959
28	572 - Maintenance of Underground Lines - Allocated		\$872,109	\$442,800	\$429,309		\$0			\$0	\$872,109	\$442,800	\$429,309
29	572 - Sylmar/Palo Verde		\$38	\$0	\$38		\$0			\$0	\$38	\$0	\$38
30	573 - Maintenance of Miscellaneous Trans. Plant - Allocated		\$3,904,726	\$1,625,726	\$2,279,000		\$0			\$4,655	\$3,909,381	\$1,625,726	\$2,283,655
31	---		---	---	---		\$0	---	---	\$0	\$0	\$0	\$0
32	Transmission NOIC (Note 3)		-	-	-		-\$1,837,630	(\$1,837,630)	\$0	\$0	-\$1,837,630	-\$1,837,630	\$0
33	Total Transmission O&M		\$449,690,086	\$95,585,318	\$354,104,768		-\$226,666,313	-\$2,101,006	-\$224,565,307	\$2,856,379	\$225,880,151	\$93,484,312	\$132,395,839

Line	Account/Work Activity Rev	Total Recorded O&M Expenses			Reason	Adjustments			O&M Services (See Note 8)	Adjusted Recorded O&M Expenses			
		Total	Labor	Non-Labor		Total	Labor	Non-Labor		Total	Labor	Non-Labor	
		Col 1	Col 2 = C3 + C4	Col 3	Col 4	Col 5 Note 2	Col 6 = C7 + C8	Col 7	Col 8	Col 9 = C10 + C11	Col 10 = C3 + C7	Col 11 = C4 + C8	
Distribution Accounts													
35	582 - Station Expenses		\$41,268,201	\$30,190,942	\$11,077,258		-			\$41,268,201	\$30,190,942	\$11,077,258	
36	590 - Maintenance Supervision and Engineering		\$1,133,010	\$898,106	\$234,904		-			\$1,133,010	\$898,106	\$234,904	
37	591 - Maintenance of Structures		\$36,905	\$8,729	\$28,176		-			\$36,905	\$8,729	\$28,176	
38	592 - Maintenance of Station Equipment		\$6,761,109	\$3,895,654	\$2,865,455		-			\$6,761,109	\$3,895,654	\$2,865,455	
39	Accounts with no ISO Distribution Costs		\$959,946,414	\$294,757,438	\$665,188,976	F	(429,078)	(\$198,398)	(\$230,681)	\$959,517,336	\$294,559,040	\$664,958,295	
40	Distribution NOIC (Note 3)		-	-	-		(6,339,469)	(6,339,469)	-	(6,339,469)	(6,339,469)	-	
41	Total Distribution O&M		1,009,145,639	329,750,870	679,394,769		(6,768,547)	(6,537,866)	(230,681)	1,002,377,092	323,213,004	679,164,088	
42													
43	Total Transmission and Distribution O&M		1,458,835,724	425,336,188	1,033,499,536		(233,434,860)	(8,638,873)	(224,795,988)	1,228,257,243	416,697,316	811,559,927	
44													
45	Total Transmission O&M Expenses in FERC Form 1:		\$449,690,086	FF1 321.112b	Must equal Line 33, Column 2.								
46	Total Distribution O&M Expenses in FERC Form 1:		\$1,009,145,640	FF1 322.156b	Must equal Line 41, Column 2.								
47	Total TDBU NOIC		-\$8,177,099	20-AandG, Note 2, f									

2) Determination of ISO Operations and Maintenance Expenses for each account (Note 5).

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
	Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference		
Transmission Accounts										
48	560 - Operations Supervision and Engineering - Allocated	5,966,641	1,805,916	4,160,725	40.4%	2,407,960	728,814	1,679,145	27-Allocators Line 42	
49	560 - Sylmar/Palo Verde	378,572	-	378,572	100.0%	378,572	-	378,572	100%	
50	561 Load Dispatch - Allocated	11,409,913	8,955,162	2,454,751	40.4%	4,604,703	3,614,038	990,665	27-Allocators Line 42	
51	561.400 Scheduling, System Control and Dispatch Services	-	-	-	0.0%	-	-	-	0%	
52	561.500 Reliability Planning and Standards Development	5,658,579	3,125,328	2,533,251	100.0%	5,658,579	3,125,328	2,533,251	100%	
53	562 - Station Expenses - Allocated	24,893,384	19,492,099	5,401,285	40.4%	10,046,233	7,866,434	2,179,799	27-Allocators Line 42	
54	562 - MOGS Station Expense	-	-	-	0.0%	-	-	-	0%	
55	562 - Sylmar/Palo Verde	1,145,408	-	1,145,408	100.0%	1,145,408	-	1,145,408	100%	
56	563 - Overhead Line Expenses - Allocated	37,597,437	12,960,548	24,636,889	47.5%	17,852,670	6,154,153	11,698,517	27-Allocators Line 30	
57	564 - Underground Line Expenses - Allocated	3,404,656	2,901,826	502,830	2.0%	66,695	56,845	9,850	27-Allocators Line 36	
58	565 - Transmission of Electricity by Others	-	-	-	100.0%	-	-	-	100%	
59	565 - Wheeling Costs	-	-	-	0.0%	-	-	-	0%	
60	565 - WAPA Transmission for Remote Service	343,011	-	343,011	0.0%	-	-	-	0%	
61	566 - Miscellaneous Transmission Expenses - Allocated	45,412,597	26,075,669	19,336,928	40.4%	18,327,179	10,523,368	7,803,811	27-Allocators Line 42	
62	566 - ISO/RSBA/TSP Balancing Accounts	-	-	-	0.0%	-	-	-	0%	
63	566 - Sylmar/Palo Verde/Other General Functions	5,643,085	65,862	5,577,222	100.0%	5,643,085	65,862	5,577,222	100%	
64	567 - Line Rents - Allocated	16,170,916	72,713	16,098,203	47.5%	7,678,556	34,527	7,644,029	27-Allocators Line 30	
65	567 - Eldorado	(32,671)	-	(32,671)	100.0%	(32,671)	-	(32,671)	100%	
66	567 - Sylmar/Palo Verde	360,280	-	360,280	100.0%	360,280	-	360,280	100%	
67	568 - Maintenance Supervision and Engineering - Allocated	1,142,400	912,355	230,046	40.4%	461,039	368,199	92,840	27-Allocators Line 42	
68	568 - Sylmar/Palo Verde	265,551	-	265,551	100.0%	265,551	-	265,551	100%	
69	569 - Maintenance of Structures - Allocated	2,544,929	21,755	2,523,174	40.4%	1,027,058	8,780	1,018,278	27-Allocators Line 42	
70	569 - Sylmar/Palo Verde	162,649	-	162,649	100.0%	162,649	-	162,649	100%	
71	570 - Maintenance of Station Equipment - Allocated	6,153,541	3,984,331	2,169,209	40.4%	2,483,387	1,607,958	875,429	27-Allocators Line 42	
72	570 - Sylmar/Palo Verde	919,952	-	919,952	100.0%	919,952	-	919,952	100%	
73	571 - Maintenance of Overhead Lines - Allocated	52,392,463	12,879,851	39,512,612	47.5%	24,877,902	6,115,835	18,762,067	27-Allocators Line 30	
74	571 - Sylmar/Palo Verde	1,002,959	-	1,002,959	100.0%	1,002,959	-	1,002,959	100%	
75	572 - Maintenance of Underground Lines - Allocated	872,109	442,800	429,309	2.0%	17,084	8,674	8,410	27-Allocators Line 36	
76	572 - Sylmar/Palo Verde	38	-	38	100.0%	38	-	38	100%	
77	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	3,909,381	1,625,726	2,283,655	40.4%	1,577,710	656,095	921,615	27-Allocators Line 42	
78	...	---	---	---	---	---	---	---	---	
79	Transmission NOIC (Note 4)	(1,837,630)	(1,837,630)	-	-	(789,149)	(789,149)	-	-	
80	Total Transmission - ISO O&M	225,880,151	93,484,312	132,395,839		106,143,428	40,145,762	65,997,666		

Line	Account/Work Activity Rev	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9
			From C9 above	From C10 above	From C11 above	Note 6	= C7 + C8	= C3 * C5	= C4 * C5	
		Adjusted Recorded O&M Expenses	Adjusted Recorded O&M Expenses			Percent	ISO O&M Expenses			Percent ISO
	Total	Labor	Non-Labor	ISO	Total	Labor	Non-Labor	Reference		
Distribution Accounts										
82	582 - Station Expenses	41,268,201	30,190,942	11,077,258	0.0%	-	-	-	27-Allocators Line 48	
83	590 - Maintenance Supervision and Engineering	1,133,010	898,106	234,904	0.0%	-	-	-	27-Allocators Line 48	
84	591 - Maintenance of Structures	36,905	8,729	28,176	0.0%	-	-	-	27-Allocators Line 48	
85	592 - Maintenance of Station Equipment	6,761,109	3,895,654	2,865,455	0.0%	-	-	-	27-Allocators Line 48	
86	Accounts with no ISO Distribution Costs	959,517,336	294,559,040	664,958,295	0.0%	-	-	-	0%	
87	Distribution NOIC (Note 4)	(6,339,469)	(6,339,469)	-	0.0%	-	-	-	0%	
88	Total Distribution - ISO O&M	1,002,377,092	323,213,004	679,164,088		-	-	-		
90										
91	Total ISO O&M Expenses (in Column 6)	1,228,257,243	416,697,316	811,559,927		106,143,428	40,145,762	65,997,666		
92	Line 80 + Line 88									

Notes:

1) "Adjusted Operations and Maintenance Expenses for each account" are the total amounts of O&M costs booked to each Transmission or Distribution account, less adjustments as noted.

2) Reasons for excluded amounts:

- A: Exclude entire amount, all attributable to CAISO costs recovered in Energy Resource Recovery Account.
- B: Exclude amount related to MOGS Station Expense.
- C: Exclude amount attributable to CAISO costs recovered in Energy Resource Recovery Account.
- D: Exclude amount recovered through to Reliability Services Balancing Account, the Transmission Access Charge Balancing Account Adjustment, and the American Reinvestment Recovery Act for the Tehachapi Wind Energy Storage Project.
- E: Exclude amount of costs transferred to account from A&G Account 920 pursuant to Order 668.
- F: Excludes shareholder funded costs.

3) Total TDBU NOIC is allocated to Transmission and Distribution in proportion to labor in the respective functions. Transmission NOIC ("Non-Officer Incentive Compensation") equals Total TDBU NOIC times the Transmission NOIC Percentage calculated below. Distribution NOIC equals Total TDBU NOIC times the Distribution NOIC Percentage below.

Total TDBU NOIC is on Line: 47

	<u>Percentage</u>	<u>Calculation</u>
Transmission NOIC Percentage:	22.4729%	Line 33, Col 3 / Line 43, Col 3
Distribution NOIC Percentage:	77.5271%	Line 41, Col 3 / Line 43, Col 3

4) NOIC attributable to ISO Transmission (Column 7) is calculated utilizing a percentage equal to the ratio of total ISO O&M Labor Expenses in column 7 (exclusive of NOIC) to the total labor expenses in column 3 (exclusive of NOIC). That allocator, which is identified below, is then applied to the value in Column 3 to arrive at the NOIC attributable to ISO Transmission in Column 7.

Resulting Percentage is: 42.94%

5) "ISO Operations and Maintenance Expenses" is the amount of costs in each Transmission or Distribution account related to ISO Transmission Facilities.

6) See Column 9 for references to source of each Percent ISO.

7) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 19.

8) Each O&M Account contributing to the calculation of "Total ISO O&M Expense" (Line 91, Column 6) may include revenue associated with a Commission-approved O&M Services Formula assessing other entities for O&M Services provided by SCE. See Schedule 35, Notes 1-3.

All O&M Services Formula Revenue is "non-labor", and entered in Column 8a, Lines 1-32.

Calculation of Administrative and General Expense

Inputs are shaded yellow

Line	Acct.	Description	Workpaper: WP Schedule 20 A&G				Notes	
			Col 1 FERC Form 1 Amount	Col 2 Data Source	Col 3 See Note 1 Total Amount Excluded	Col 3a See Note 5 Other Formula Revenue		Col 4 = (C1 - C3) + C3a A&G Expense
1	920	A&G Salaries	\$543,531,580	FF1 323.181b	\$213,089,822	\$175,078	\$330,616,836	
2	921	Office Supplies and Expenses	\$281,278,591	FF1 323.182b	\$2,321,767	\$177,575	\$279,134,400	
3	922	A&G Expenses Transferred	-\$277,757,127	FF1 323.183b	-\$110,520,965	-\$94,131	-\$167,330,293	Credit
4	923	Outside Services Employed	\$40,773,117	FF1 323.184b	\$859,475	\$25,807	\$39,939,449	
5	924	Property Insurance	\$15,108,429	FF1 323.185b	\$0	\$0	\$15,108,429	
6	925	Injuries and Damages	\$1,252,305,783	FF1 323.186b	\$210,325,191	\$357,873	\$1,042,338,465	
7	926	Employee Pensions and Benefits	\$57,140,362	FF1 323.187b	\$5,255,583	\$30,377	\$51,915,156	
8	927	Franchise Requirements	\$144,054,709	FF1 323.188b	\$144,054,709	\$32,387	\$0	= (C1 - C3), See also Note 5
9	928	Regulatory Commission Expenses	\$13,597,746	FF1 323.189b	\$8,695,833	\$456	\$4,902,369	
10	929	Duplicate Charges	\$0	FF1 323.190b	\$0	\$0	\$0	
11	930.1	General Advertising Expense	\$13,418,246	FF1 323.191b	\$0	\$8,754	\$13,427,000	
12	930.2	Miscellaneous General Expense	\$28,868,554	FF1 323.192b	\$10,946,774	\$9,875	\$17,931,655	
13	931	Rents	\$8,862,269	FF1 323.193b	\$0	\$5,845	\$8,868,114	
14	935	Maintenance of General Plant	\$28,179,990	FF1 323.196b	\$775,245	\$14,266	\$27,419,010	
15			\$2,149,362,249		Total A&G Expenses:		\$1,664,270,592	
			<u>Amount</u>	<u>Source</u>				
16		Remaining A&G after exclusions & NOIC Adjustment:	\$1,664,270,592	Line 15				
17		Less Account 924:	\$15,108,429	Line 5				
18		Amount to apply the Transmission W&S AF:	\$1,649,162,163	Line 16 - Line 17				
19		Transmission Wages and Salaries Allocation Factor:	5.8933%	27-Allocators, Line 9				
20		Transmission W&S AF Portion of A&G:	\$97,189,606	Line 18 * Line 19				
21		Transmission Plant Allocation Factor:	17.8215%	27-Allocators, Line 22				
22		Property Insurance portion of A&G:	\$2,692,555	Line 5 Col 4 * Line 21				
23		Administrative and General Expenses:	\$99,882,160	Line 20 + Line 22				

Note 1: Itemization of exclusions

Workpaper: WP Schedule 20 A&G

Line	Acct.	Total Amount Excluded (Sum of Col 1 to Col 4)	Shareholder Exclusions or Other Adjustments				Notes
			Col 1 Shareholder Exclusions or Other Adjustments	Col 2 Franchise Requirements	Col 3 NOIC	Col 4 PBOPs	
24	920	\$213,089,822	-\$8,592,445		\$221,682,267		See Instructions 2b, 3, and Note 2
25	921	\$2,321,767	\$2,321,767		\$0		
26	922	-\$110,520,965	-\$3,374,778		-\$107,146,187		
27	923	\$859,475	\$859,475		\$0		
28	924	\$0	\$0		\$0		
29	925	\$210,325,191	\$210,325,191		\$0		See Instruction 6
30	926	\$5,255,583	\$5,255,583		\$0	\$0	See Note 3
31	927	\$144,054,709	\$0	\$144,054,709	\$0	\$0	See Note 4
32	928	\$8,695,833	\$8,695,833		\$0		
33	929	\$0	\$0		\$0		
34	930.1	\$0	\$0		\$0		
35	930.2	\$10,946,774	\$10,946,774		\$0		
36	931	\$0	\$0		\$0		
37	935	\$775,245	\$775,245		\$0		

Note 2: Non-Officer Incentive Compensation ("NOIC") Adjustment

Adjust NOIC by excluding accrued NOIC Amount and replacing with the actual non-capitalized A&G NOIC payout.

	<u>Amount</u>	<u>Source</u>
a	Accrued NOIC Amount: \$214,292,373	SCE Records
b	Actual A&G NOIC payout: <u>-\$7,389,894</u>	Note 2, d
c	Adjustment: \$221,682,267	
Actual non-capitalized NOIC Payouts:		
	<u>Amount</u>	<u>Source</u>
d	A&G <u>-\$7,389,894</u>	SCE Records and Workpapers
e	Other <u>-\$2,894,728</u>	SCE Records and Workpapers
f	Trans. And Dist. Business Unit <u>-\$8,177,099</u>	SCE Records and Workpapers
g	Total: <u>-\$18,461,720</u>	Sum of d to f

Note 3: PBOPs Exclusion Calculation

	<u>Amount</u>	<u>Note:</u>
a	Current Authorized PBOPs Expense Amount: \$0	See instruction #4
b	Prior Year Authorized PBOPs Expense Amount: \$0	Authorized PBOPs Expense Amount during Prior Year
c	Prior Year FF1 PBOPs expense: \$0	SCE Records
d	PBOPs Expense Exclusion: \$0	c - b

Note 4:

Amount in Line 31, column 2 equals amount in Line 8, column 1 because all Franchise Requirements Expenses are excluded Franchise Fees Expenses component of the Prior Year TRR are based on Franchise Fee Factors.

Note 5:

O&M Services Formula Revenue is added in Column 3a pursuant to Schedule 35, Note 2. Column 3 amounts are from Schedule 35, Lines 38-52, Column 4. Franchise Fees are separately recovered through Line 43 of Schedule 4, and therefore the amount of O&M Services Formula revenue associated with Franchise Fees (Line 8, Col. 3a) is not included in Column 4.

Instructions:

- 1) Enter amounts of A&G expenses from FERC Form 1 in Lines 1 to 14.
- 2) Fill out "Itemization of Exclusions" table for all input cells. NOIC amount in Column 3, Line 24 is calculated in Note 2. The PBOPs exclusion in Column 4, Line 30 is calculated in Note 3.
 - a) Exclude amount of any Shareholder Adjustments, costs incurred on behalf of SCE shareholders, from relevant account in Column 1.
 - b) Include as an adjustment in Column 1 for Account 920 any amount excluded from Accounts 569.100, 569.200, and 569.300 in Schedule 19 (OandM) related to Order 668 costs transferred.
 - c) Exclude entire amount of account 927 "Franchise Requirements" in Column 2, as those costs are recovered through the Franchise Fees Expense item.
 - d) Exclude any amount of Account 930.1 "General Advertising Expense" not related to advertising for safety, siting, or informational purposes in column 1.
 - e) Exclude any amount of expense relating to secondary land use and audit expenses not directly benefitting utility customers.
 - f) Exclude from account 930.2:
 - 1) Nuclear Power Research Expenses.
 - 2) Write Off of Abandoned Project Expenses.
 - 3) Any advertising expenses within the Consultants/Professional Services category.
 - g) Exclude the following costs included in any account 920-935:
 - 1) Any amount of "Provision for Doubtful Accounts" costs.
 - 2) Any amount of "Accounting Suspense" costs.
 - 3) Any penalties or fines.
 - 4) Any amount of costs recovered 100% through California Public Utilities Commission ("CPUC") rates.
- 3) NOIC adjustment in Column 3, Line 24 is made by determining the difference between the total accrued NOIC amount included in the FERC Form 1 recorded cost amounts and the actual A&G NOIC payout (see note 2). NOIC adjustment in column 3, Line 26 is made by entering the amount of accrued NOIC that is capitalized.
- 4) Determine the PBOPs exclusion. The authorized amount of PBOPs expense (line a) may only be revised pursuant to Commission acceptance of an SCE FPA Section 205 filing to revise the authorized PBOPs expense, in accordance with the tariff protocols. Accordingly, any amount different than the authorized PBOPs expense during the Prior Year is excluded from account 926 (see note 3). Docket or Decision approving authorized PBOPs amount: **Docket No. ER24-1627**
- 5) SCE shall make no adjustments to recorded labor amounts related to non-labor labor and/or Indirect labor in Schedule 20.
- 6) Any A&G costs associated with wildfires other than the 2017/18 Wildfire/Mudslide Events shall be reflected in A&G accounts on a cash basis during the year in which associated cash payments are made. In the event an initial cost accrual is made in a year to one or more A&G accounts 920-935, SCE shall exclude from A&G cost recovery any amount not paid in cash during that year through an entry to Column 1, Lines 24-37 of the "Itemization of Exclusions" matrix to the account in which the initial expense accrual was made. As cash payments related to the initial expense accrual are made in future years, SCE shall also include those expenses in A&G cost recovery on a cash basis through an entry to the Itemization of Exclusions matrix.

A		B		C		D		E		F		G		H		I		J		K		L		M		N	
Line	FERC ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes														
1a	450	4191110	Late Payment Charge- Comm. & Ind.	Traditional OOR	6,392,306.35	0	6,392,306	0			0	0	1														
1b	450	4191115	Residential Late Payment	Traditional OOR	30,144,057.96	0	30,144,058	0			0	0	1														
2	450 Total		36,536,364		36,536,364	0	36,536,364	0		0	0	0															
3	FF-1 Total for Acct 450 - Forfeited Discounts, p300.16b (Must Equal Line 2)		36,536,364																								
4a	451	4182110	Recover Unauthorized Use/Non-Energy	Traditional OOR	62,840.16	0	62,840	0			0	0	1														
4b	451	4182115	Miscellaneous Service Revenue - Ownership Cost	Traditional OOR	292,799.45	0	292,799	0			0	0	1														
4c	451	4192110	Miscellaneous Service Revenues	Traditional OOR	0	0	0	0			0	0	1														
4d	451	4192115	Returned Check Charges	Traditional OOR	1,124,146.03	0	1,124,146	0			0	0	1														
4e	451	4192125	Service Reconnection Charges	Traditional OOR	0	0	0	0			0	0	1														
4f	451	4192130	Service Establishment Charge	Traditional OOR	0	0	0	0			0	0	1														
4g	451	4192140	Field Collection Charges	Traditional OOR	0	0	0	0			0	0	1														
4h	451	4192510	Quickcheck Revenue	GRSM	0	0	0	0	P		0	0	2														
4i	451	4192910	PUC Reimbursement Fee-Elect	Other Ratemaking	1,114,166.34	0	0	0			0	1,114,166	6														
4j	451	4182120	Uneconomic Line Extension	Traditional OOR	0	0	0	0			0	0	1														
4k	451	4192152	Opt Out CARE-Res-Ini	Other Ratemaking	445.00	0	0	0			0	445	1														
4l	451	4192155	Opt Out CARE-Res-Mo	Other Ratemaking	9,745.00	0	0	0			0	9,745	1														
4m	451	4192158	Opt Out NonCARE-Res-Ini	Other Ratemaking	1,905.00	0	0	0			0	1,905	1														
4n	451	4192160	Opt Out NonCARE-Res-Mo	Other Ratemaking	73,300.00	0	0	0			0	73,300	1														
4o	451	4192135	Conn-Charge - Residential	Traditional OOR	2,645,902.73	0	2,645,903	0			0	0	1														
4p	451	4192145	Conn-Charge - Non-Residential	Traditional OOR	2,131,705.33	0	2,131,705	0			0	0	1														
4q	451	4192150	Conn-Charge - At Pole	Traditional OOR	67,298.01	0	67,298	0			0	0	1														
4r	451	4184515	NEM 2.0	Traditional OOR	15,225,238.00	0	15,225,238	0			0	0	1														
4s	451	4186927	AR Service Guarantee	Traditional OOR	(1,235,010.00)	0	(1,235,010)	0			0	0	1														
4t	451	4184533	Rule 21 Fast Track Application Fee	Traditional OOR	330,700.00	0	330,700	0			0	0	1														
4u	451	4184531	WDAT Pre Application Fee	Traditional OOR	32,700.00	0	32,700	0			0	0	1														
4v	451	4184532	Rule 21 Pre Application Fee	Traditional OOR	194,750.00	0	194,750	0			0	0	1														
4w	451	4184534	WDAT Fast Track Application Fee	Traditional OOR	51,000.00	0	51,000	0			0	0	1														
4x	451	4184535	Rule 21 Supplemental Review Fee	Traditional OOR	439,300.00	0	439,300	0			0	0	1														
4y	451	4184520	Short Circuit Duty - Arc Flash	GRSM	114,800.00	0	0	114,800	A	23,699	91,101	0	2														
4z	451	4184521	Electrical Capacity Assessment	GRSM	326,000.00	0	0	326,000	A	70,934	255,066	0	2														
4aa	451	4192161	Wiretech- NON-AMI	Other Ratemaking	0	0	0	0			0	0	1														
4ab	451	4192165	RES-BCT Set-up Fee	Other Ratemaking	263.16	0	0	0			0	263	1														
4cc	451	4192166	CSOD - NEMA SetUp-CS	Traditional OOR	211,040.10	0	211,040	0			0	0	1														
4dd	451	4184517	Engineering and Technical Services - Permissible Technological	Traditional OOR	3,750.00	0	3,750	0			0	0	3														
4ee	451	4192164	NEMABACMA - NEM AGG Set-up Auto	Other Ratemaking	4,903.00	0	0	0			0	4,903	6														
5	451 Total		23,223,687		21,578,160	0	21,578,160	440,800		94,633	346,167	1,204,728															
6	FF-1 Total for Acct 451 - Misc. Service Revenues, p300.17b (Must Equal Line 5)		23,223,687																								
7a	453	4183120	APS Palo Verde Water Sales	GRSM	551,650	0	0	551,650	P	83,274	468,376	0	2														
7b	453	4183110	Sales of Water & Water Power - San Joaquin	Traditional OOR	239,435	0	239,435	0			0	0	1														
7c	453	4183115	Sales of Water & Water Power - Headwater	Traditional OOR	977,451	0	977,451	0			0	0	1														
8	453 Total		1,768,536		1,216,886	0	1,216,886	551,650		83,274	468,376	0															
9	FF-1 Total for Acct 453 - Sales of Water and Power, p300.18b (Must Equal Line 8)		1,768,536																								
10a	454	4184110	Joint Pole - Tariffed Conduit Rental	Traditional OOR	809,231	0	809,231	0			0	0	4														
10b	454	4184112	Joint Pole - Tariffed Pole Rental - Cable Cos.	Traditional OOR	6,791,825	0	6,791,825	0			0	0	4														
10c	454	4184114	Joint Pole - Tariffed Process & Eng Fees - Cable	Traditional OOR	2,615,786	0	2,615,786	0			0	0	4														
10d	454	4184120	Joint Pole - Aud - Unauth Penalty	Traditional OOR	(751,000)	0	(751,000)	0			0	0	4														
10e	454	4184510	Joint Pole - Non-Tariffed Pole Rental	GRSM	201,100	0	0	201,100	P	38,689	162,411	0	2														
10f	454	4184512	Joint Pole - Non-Tariff Process & Engineering Fees	GRSM	868	0	0	868	P	0	868	0	2														
10g	454	4184514	Joint Pole - Non-Tariff Requests for Information	GRSM	0	0	0	0	P	0	0	0	2														
10h	454	4184516	Oil And Gas Royalties	GRSM	10,833	0	0	10,833	P	2,577	8,257	0	2														
10i	454	4184518	Def Operating Land & Facilities Rent Rev	Traditional OOR	(360,920)	0	(360,920)	0			0	0	4														
10j	454	4184810	Facility Cost - EIX/Nonutility	Other Ratemaking	50,946	3,393	3,393	0			0	47,553	6, 12														
10k	454	4184815	Facility Cost- Utility	Traditional OOR	0	0	0	0			0	0	7														
10l	454	4184820	Rent Billed to Non-Utility Affiliates	Other Ratemaking	1,192,827	79,442	79,442	0			0	1,113,385	6, 12														
10m	454	4194825	Rent Billed to Utility Affiliates	Traditional OOR	0	0	0	0			0	0	7														
10n	454	4194110	Meter Leasing Revenue	Traditional OOR	0	0	0	0			0	0	1														
10o	454	4194115	Company Financed Added Facilities	Traditional OOR	33,869,758	0	33,869,758	0			0	0	4														
10p	454	4194120	Company Financed Interconnect Facilities	Traditional OOR	3,212,897	0	3,212,897	0			0	0	4														
10q	454	4194130	SCE Financed Added Facility	Traditional OOR	0	0	0	0			0	0	4														
10r	454	4194135	Interconnect Facility Finance Charge	Traditional OOR	0	0	0	0			0	0	8														
10s	454	4204515	Operating Land & Facilities Rent Revenue	GRSM	24,516,342	0	0	24,516,342	P	4,169,515	20,346,827	0	2														
10t	454	4867020	Nonoperating Misc Land & Facilities Rent	Traditional OOR	0	0	0	0			0	0	4														
10u	454	-	Miscellaneous Adjustments	Traditional OOR	0	0	0	0			0	0	1														
10v	454	4206515	Op Misc Land/Fac Rev	GRSM	2,240,503	0	0	2,240,503	P	896,644	1,341,859	0	2														
10w	454	4184122	T-Unauth Pole Rent	Traditional OOR	0	0	0	0			0	0	4														
10x	454	4184124	T-P&E Fees	Traditional OOR	7,284	0	7,284	0			0	0	4														
10y	454	4184821	Rent Rev NU-NonBRRBA	Other Ratemaking	85,086	5,667	5,667	0			0	79,419	6, 12														
10z	454	4184811	Fac Cost NU-BRRBA	Other Ratemaking	704,336	46,909	46,909	0			0	657,427	6, 12														

A		B		C		D	E	F			G		H	I	J	K		L	M	N
Line	FERC ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes							
15l	456.1	4198120	Radial Line Rev-O&M - Reliant Mandalay	Traditional OOR	0	0	0	0			0	0	4							
15m	456.1	4198122	Radial Line Rev-O&M - Reliant Coolwater	Traditional OOR	0	0	0	0			0	0	4							
15n	456.1	4198124	Radial Line Rev-O&M - Ormond Beach	Traditional OOR	651,331	0	651,331	0			0	0	4							
15o	456.1	4198126	High Desert Tie-Line Rental Rev	Traditional OOR	207,840	0	207,840	0			0	0	4							
15p	456.1	4198130	Inland Empire CRT Tie-Line EX	Traditional OOR	42,492	0	42,492	0			0	0	4							
15q	456.1	4198910	Reliability Service Revenue - Non-PTO's	Other Ratemaking	0	0	0	0			0	0	6							
15r	456.1	4198132	Radial Line Agreement-Base-Mojave Solr	Traditional OOR	96,304	0	96,304	0			0	0	4							
15s	456.1	4198134	Radial Line Agreement-O&M-Mojave Solr	Traditional OOR	151,427	0	151,427	0			0	0	4							
15t	456.1	4188716	ISO Non-Refundable Interconnection Deposit	Other Ratemaking	376,468	0	0	0			0	376,468	6							
15u	456.1	4198910	RSR - Non-PTO's - RSBA	Other Ratemaking	0	0	0	0			0	0	6							
15v	456.1	4171022	Transmission Sales - ERRRA	Other Ratemaking	0	0	0	0			0	0	6							
15w	456.1	4171032	Transmission Sales - PABA	Other Ratemaking	9,513,360	0	0	0			0	9,513,360	6							
15x	456.1	4198915	RSR - Etc - Non-PTO	Other Ratemaking	0	0	0	0			0	0	6							
16	456.1 Total				261,348,449		58,570,491	45,562,761	13,007,730	0	0	0	202,777,958							
17	FF-1 Total for Account 456.1 - Revenues from Trans. Of Electricity of Others, p300.22b (Must Equal Line 16)				261,348,449															

19	457.1 Total				0		0	0	0	0	0	0	0
20	FF-1 Total for Account 457.1 - Regional Control Service Revenues, p300.23b (Must Equal Line 19)				0								

22	457.2 Total				0		0	0	0	0	0	0	0
23	FF-1 Total for Account 457.2- Miscellaneous Revenues, p300.24b (Must Equal Line 22)				0								

Edison Carrier Solutions (ECS)																			
24a	417	4863130	ECS - Distribution Facilities	GRSM	575,187	0	0	0	575,187	P	95,205	479,982	0	2					
24b	417	4862110	ECS - Dark Fiber	GRSM	7,994,509	0	0	0	7,994,509	A	1,385,359	6,609,149	0	2					
24c	417	4862115	ECS - SCE Net Fiber	GRSM	0	0	0	0	0	A	0	0	0	2					
24d	417	4862120	ECS - Transmission Right of Way	GRSM	100,334	0	0	0	100,334	A	18,993	83,342	0	2					
24e	417	4862135	ECS - Wholesale FCC	GRSM	10,580,732	0	0	0	10,580,732	A	1,836,469	8,744,263	0	2					
24f	417	4864115	ECS - EU FCC Rev	GRSM	577,445	0	0	0	577,445	A	101,263	476,182	0	2					
24g	417	4862125	ECS - Cell Site Rent and Use (Active)	GRSM	16,515,271	0	0	0	16,515,271	A	2,959,676	13,555,595	0	2					
24h	417	4862130	ECS - Cell Site Reimbursable (Active)	GRSM	9,702,373	0	0	0	9,702,373	A	1,587,687	8,114,686	0	2					
24i	417	4863120	ECS - Communication Sites	GRSM	335,182	0	0	0	335,182	P	50,101	285,080	0	2					
24j	417	4863110	ECS - Cell Site Rent and Use (Passive)	GRSM	4,418,868	0	0	0	4,418,868	P	748,897	3,669,971	0	2					
24k	417	4863115	ECS - Cell Site Reimbursable (Passive)	GRSM	1,867,527	0	0	0	1,867,527	P	251,651	1,615,877	0	2					
24l	417	4863125	ECS - Micro Cell	GRSM	2,001,676	0	0	0	2,001,676	P	357,684	1,643,992	0	2					
24m	417	4864120	ECS - End User Universal Service Fund Fee	GRSM	245,601	0	0	0	245,601	A	45,647	199,954	0	2					
24n	417	4864116	ECS - Intrastate End User Revenue	GRSM	1,364,841	0	0	0	1,364,841	A	294,485	1,070,355	0	2					
24o	417	4864121	ECS - Intrastate End User Fees	GRSM	97,021	0	0	0	97,021	A	49,274	47,747	0	2					
24p	417	4864117	ECS - Interstate End User Tax Exempt	GRSM	710,354	0	0	0	710,354	A	171,355	538,999	0	2					
24q	417	4864122	ECS- EU USAC E-Rate	GRSM	158,169	0	0	0	158,169	A	16,307	141,863	0	2					
24r	417	4864200	ECS - DF EU Interstate	GRSM	55,675	0	0	0	55,675	A	6,860	48,815	0	2					
24s	417	4864201	ECS - DF EU Intrastate	GRSM	0	0	0	0	0	A	0	0	0	2					
24t	417	4864202	ECS - DF EU Interstate USAC E-Rate	GRSM	65,534	0	0	0	65,534	A	3,606	61,929	0	2					
24u	417	4864203	ECS - DF EU Interstate CTF	GRSM	11,633	0	0	0	11,633	A	640	10,993	0	2					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line	FERC ACCT	ACCT	ACCT DESCRIPTION	DOLLARS	Category	Total	ISO	Non-ISO	Total	A/P	Threshold [10]	Incremental	Total	Notes
Traditional OOR														
GRSM														
24v	417	4862105	ECS-Fin Chrg		GRSM	0	0	0	0	A		0	0	2
24w	417	4863135	ECS - Pass Pole Attachments		GRSM	0	0	0	0	P		0	0	2
24x	417	4864123	ECS - LIT EU Interstate CTF	21,291	GRSM	0	0	0	21,291	A	1,402	19,890	0	2
24y	417	4864124	ECS - LIT EU Interstate USAC E-Rate	786,876	GRSM	0	0	0	786,876	A	222,497	564,379	0	2
24z	417	4864125	ECS - LIT EU Interstate CTF	61,655	GRSM	0	0	0	61,655	A	13,109	48,545	0	2
25	417	ECS Total		58,247,753		0	0	0	58,247,753		10,216,165	48,031,588	0	
26	417	Other		12,723,598										
27	FF-1 Total for Account 417 - Revenues From Nonutility Operations p117.33c (Must Equal Line 25 + 26)			70,971,351										
Subsidiaries														
28a	418.1	ESI (Gross Revenues - Active)			GRSM	0	0	0	0	A		0	0	2.9
28b	418.1	ESI (Gross Revenues - Passive)			GRSM	0	0	0	0	P		0	0	2.9
28c	418.1	Southern States Realty			GRSM	0	0	0	0	P		0	0	2, 15
28d	418.1	Mono Power Company		(7,177)	Traditional OOR	(7,177)	0	0	(7,177)			0	0	13
28e	418.1	Edison Material Supply (EMS)		1,088,412	Traditional OOR	1,088,412	72,488	1,015,924	0			0	0	7, 17
29	418.1 Subsidiaries Total			1,081,235		1,081,235	72,488	1,008,747	0		0	0	0	
30	418.1 Other (See Note 16)			(1,088,412)										
31	FF-1 Total for Account 418.1 - Equity in Earnings of Subsidiary Companies, p117.36c (Must Equal Line 29 + 30)			(7,177)										
O&M Services Revenue														
31a	412	O&M Services Formula Revenue (Schedule 35, Line 69)		791,830	Other Ratemaking	0	0	0	0			0	791,830	18
31b	412 O&M Services Revenue Total			791,830		0	0	0	0		0	0	791,830	
31c	412 Other			24,039,503										
31d	FF-1 Total for Acct 412, FF1 115 Col. K (Must Equal Line 31b + 31c)			24,831,333										
32	Totals			1,447,197,514		300,001,639	48,832,327	251,169,311	88,948,379		16,671,389	72,276,990	1,058,247,497	
33	Ratepayers' Share of Threshold Revenue			16,671,389										
34	ISO Ratepayers' Share of Threshold Revenue			5,425,127										
35														
36	Total Active Incremental Revenue			40,695,474										
37	Ratepayers' Share of Active Incremental Revenue			4,069,547										
38	Total Passive Incremental Revenue			31,581,516										
39	Ratepayers' Share of Passive Incremental Revenue			9,474,455										
40	Total Ratepayers' Share of Incremental Revenue			13,544,002										
41	ISO Ratepayers' Share of Incremental Revenue (%)			32.54%										
42	ISO Ratepayers' Share of Incremental Revenue			4,407,427										
43	Tot. ISO Ratepayers' Share NTP&S Gross Rev.			9,832,553										
44	Total Revenue Credits:			\$58,664,881										

- Notes:
- CPUC Jurisdictional service related.
 - Subject to sharing per the Gross Revenue Sharing Mechanism (GRSM), adopted in CPUC D.99-09-070. On an annual basis, once SCE obtains \$16,671,389.55 (Threshold Revenue) in NTP&S Revenues, any additional revenues (Incremental Gross Revenues) that SCE receives are shared between shareholders and ratepayers. For GRSM categories deemed Active, the Incremental Gross Revenues are shared 90/10 between shareholders and ratepayers. For those categories deemed Passive, the Incremental Gross Revenues are shared 70/30 between shareholders and ratepayers.
 - Generation related.
 - Non-ISO facilities related.
 - ISO transmission system related.
 - Subject to balancing account treatment
 - Allocated based on CPUC GRC allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year.
ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
 - ISO portion of Traditional OOR relates to monthly revenues received from customers for facilities that are part of the ISO network.
 - Edison ESI is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for ESI are reported on Acct 418.1, pg 225.5e.
 - The first \$16,671,389 million in gross revenues generated by GRSM activities are automatically classified as Threshold Revenue.
 - Allocator is equal to the jurisdictional split of the Threshold Revenue, which is jurisdictionalized as \$5.425M to FERC ratepayers and \$11.246M to CPUC ratepayers per the 2009 CPUC General Rate Case (D. 09-03-025). The ISO ratepayers' share of ratepayer revenue is \$5.425M/\$16.671M = 32.54%.
 - Allocated based on the CPUC Base Revenue Requirement Balancing Account (BRRBA) allocator in effect during the Prior Year. The weighted average (by time) shall be used if more than one allocator is in effect during the Prior Year. ISO portion of revenue is treated as traditional OOR.
ISO Allocator = 0.0666 Source: CPUC D. 21-08-036
 - Mono Power Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.11e. Revenues and costs shall be non-ISO.
 - SCE Capital Company is a subsidiary company. Net Earnings are reported on Acct 418.1, pg 225.23e. Revenues and costs shall be non-ISO.
 - Southern States Realty is a subsidiary company. Gross revenues are not reported in FF-1, only net earnings. Net Earnings for Southern States Realty are reported on Acct 418.1, pg 225.17e.
 - For subsidiaries that are subject to GRSM, Column D contains gross revenues. Input on Line 30D contains the associated expenses.
 - Per GRC Decision D.87-12-066, for ratemaking purposes EMS financials are consolidated with SCE's. See FERC Form 1 page 123.3 under "Equity Investment Differences". Consequently, net income of EMS is not reported separately in FERC Form 1 and is not a part of FERC Account 418.1 totals. To ensure that ratepayers receive the net income from this subsidiary SCE includes EMS net income in the formula on line 28f. This amount is reversed as part of line 30 to remain consistent with the totals reported in FERC Form 1.
 - Includes all O&M Services Formula Revenue included in Account 412, as set forth on Schedule 35, Line 69, Column 4. All O&M Services Formula Revenue is credited to ISO through Line 84a of Schedule 1 and Line 45a of Schedule 4-TUTRR.

NETWORK UPGRADE CREDIT AND INTEREST EXPENSE

Workpaper: WP Schedule 22

Prior Year: 2023

1) Beginning of Year Balances: (Note 1)

<u>Line</u>		<u>Balance</u>	<u>Notes</u>
1	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$37,405,734	See Note 1
2	Acct 252 Other	\$229,137,811	Line 3 - Line 1
3	Total Acct 252 - Customer Advances for Construction	\$266,543,545	FF1 113.56d
2) End of Year Balances: (Note 2)			
4	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$40,828,270	See Note 3
5	Acct 252 Other	\$286,729,043	Line 6 - Line 4
6	Total Acct 252 - Customer Advances for Construction	\$327,557,313	FF1 113.56c
7	Average Outstanding Network Upgrade Credits Beginning and End of Year	\$39,117,002	(Line 1 + Line 4) / 2
8	Interest On Network Upgrade Credits Recorded in FERC Acct 242	\$4,204,158	See Note 4
9	Acct 242 Other	\$766,206,903	Line 10 - Line 8
10	Total Acct 242 - Miscellaneous Current and Accrued Liabilities	\$770,411,061	FF1 113.48c

Notes:

- 1 Beginning of Year Balances are from December of the year previous to the Prior Year.
- 2 End of Year Balances are from December of the Prior Year.
- 3 Only projects that are in Rate Base in the year reported are included.
- 4 Interest relates to refund of facility and one-time payments by generator. For facility costs, pre-in-service date interest is excluded. For one-time costs, pre-in-service and post-in-service interest is included.

Determination of Regulatory Assets/Liabilities and Associated Amortization and Regulatory Debits/Credits

Line

1 Other Regulatory Assets/Liabilities are a component of Rate Base representing costs that are created resulting from the ratemaking
2 actions of regulatory agencies. Pursuant to the Commission's Uniform System of Accounts, these items include amounts recorded
3 in accounts 182.x and 254. This Schedule shall not include any costs recovered through Schedule 12.

4

5 SCE shall include a non-zero amount of Other Regulatory Assets/Liabilities only with Commission
6 approval received subsequent to an SCE Section 205 filing requesting such treatment.

7

8 Amortization and Regulatory Debits/Credits are amounts approved for recovery in this formula transmission rate representing the
9 approved annual recovery of Other Regulatory Assets/Liabilities as an expense item in the Base TRR, consistent
10 with a Commission Order.

11

12

13

	<u>Prior Year</u>	<u>Calculation or Source</u>
14 Other Regulatory Assets/Liabilities (EOY):	\$0	Sum of Column 2 below
15 Other Regulatory Assets/Liabilities (BOY/EOY average):	\$0	Avg. of Sum of Cols. 1 and 2 below
16 Amortization and Regulatory Debits/Credits:	\$0	Sum of Column 3 below

	Col 1	Col 2	Col 3	
	Prior Year	Prior Year	Prior Year	
Description of Issue Resulting in Other Regulatory <u>Asset/Liability</u>	BOY Other Reg <u>Asset/Liability</u>	EOY Other Reg <u>Asset/Liability</u>	Amortization or Regulatory <u>Debit/Credit</u>	Commission Order Granting Approval of <u>Regulatory Liability</u>
17				
18				
19				
20 Totals:	\$0	\$0	\$0	Sum of above

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets/Liabilities, Amortization and Regulatory Debits/Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
- b) Enter costs in columns 1-3 in above table for the applicable Prior Year.

2) Add additional lines as necessary for additional issues.

Calculation of the Contribution of CWIP to the Base TRR

1) CWIP Contribution to the Prior Year TRR and True Up TRR

a) CWIP Balances:		Col 1	Col 2	Col 3	
		Prior Year	Prior Year	Forecast	
Line	Project	EOY Amount	Average Amount	Period Amount	Source
1	Tehachapi:	\$614,004	\$575,486	-\$425,080	10-CWIP, Lines 13, 14, 80
2	Devers to Colorado River:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 106
3	South of Kramer:	\$6,574,678	\$6,420,388	\$2,567,431	10-CWIP, Lines 13, 14, 132
4	West of Devers:	\$6,858,896	\$1,559,346	-\$6,858,896	10-CWIP, Lines 13, 14, 158
5	Red Bluff:	\$0	\$0	\$0	10-CWIP, Lines 13, 14, 184
6	Whirlwind Sub Expansion:	\$0	\$0	\$0	10-CWIP, Lines 27, 28, 210
7	Colorado River Sub Expansion:	\$0	\$1	\$0	10-CWIP, Lines 27, 28, 236
8	Mesa:	\$0	\$1,193	\$2,860,327	10-CWIP, Lines 27, 28, 262
9	Alberhill:	\$27,427,584	\$26,960,756	\$1,776,562	10-CWIP, Lines 27, 28, 288
10	ELM Series Caps:	\$235,446,401	\$225,661,353	-\$225,389,773	10-CWIP, Lines 27, 28, 314
11	Riverside:	\$33,737,374	\$35,141,402	\$41,384,924	10-CWIP, Lines 27, 28, 340
12		<u>\$0</u>	<u>---</u>	<u>\$0</u>	10-CWIP, Lines 27, 28, 366
13	Totals:	\$310,658,937	\$296,319,924	-\$184,084,506	Sum of Lines 1 to 12

b) Return:		EOY Amount	Average Amount	Source
14	CWIP Amount:	\$310,658,937	\$296,319,924	Line 13
15	Cost of Capital Rate:	7.1706%	7.1706%	1-BaseTRR, Line 54
16	Cost of Capital:	\$22,276,195	\$21,247,998	Line 14 * Line 15

c) Income Taxes		EOY Amount	Average Amount	Source
17	CWIP Amount:	\$310,658,937	\$296,319,924	Line 13
18	Equity ROR w Preferred Stock ("ER"):	5.1611%	5.1611%	1-BaseTRR, Line 55
19	Composite Tax Rate:	27.9836%	27.9836%	1-BaseTRR, Line 59
20	Income Taxes:	\$6,230,096	\$5,942,535	Formula on Line 22

21
22 Income Taxes = [(RB * ER) * (CTR/(1 - CTR))], or [(L14 * L18) * (L19 / (1 - L19))]
23 (No "Credits and Other" or "AFUDC" Terms, since these are not related to CWIP)
24

d) ROE Incentives:		Value	Source
25	IREF =	\$6,596	15-IncentiveAdder, Line 3

1) Tehachapi

	EOY Amount	Average Amount	
26	Tehachapi CWIP Amount:	\$614,004	\$575,486
27	ROE Adder %:	1.25%	1.25%
28	ROE Adder \$:	\$5,062	\$4,745

2) Devers to Colorado River

	EOY Amount	Average Amount	
29	DCR CWIP Amount:	\$0	\$0
30	ROE Adder %:	1.00%	1.00%
31	ROE Adder \$:	\$0	\$0

32
33 ROE Adder \$ = (Project CWIP Amount/\$1,000,000) * IREF * (ROE Adder % / 1%)

e) Total of Return, Income Taxes, and ROE Incentives contribution to PYTRR and True Up TRR

	PYTRR Amount	True Up TRR Amount	Source
34	Return:	\$22,276,195	\$21,247,998
35	Income Taxes:	\$6,230,096	\$5,942,535
36	ROE Adder Tehachapi:	\$5,062	\$4,745
37	ROE Adder DCR:	\$0	\$0
38	FF&U:	<u>\$485,202</u>	<u>\$254,672</u>
39	Total:	\$28,996,555	\$27,449,950

f) Contribution from each Project to the Prior Year TRR and True Up TRR

1) Contribution to the Prior Year TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	<u>Source</u>
40 Tehachapi:	\$44,028	\$12,314	\$5,062	\$1,045	\$62,449	Note 2
41 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 2
42 South of Kramer:	\$471,446	\$131,852	\$0	\$10,267	\$613,564	Note 2
43 West of Devers:	\$491,826	\$137,551	\$0	\$10,711	\$640,088	Note 2
44 Red Bluff:	\$0	\$0	\$0	\$0	\$0	Note 2
45 Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 2
46 Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 2
47 Mesa:	\$0	\$0	\$0	\$0	\$0	Note 2
48 Alberhill:	\$1,966,730	\$550,045	\$0	\$42,830	\$2,559,605	Note 2
49 ELM Series Caps:	\$16,882,985	\$4,721,749	\$0	\$367,666	\$21,972,400	Note 2
50 Riverside:	\$2,419,181	\$676,585	\$0	\$52,683	\$3,148,449	Note 2
51	---	---	---	---	---	Note 2
52 Totals:	\$22,276,195	\$6,230,096	\$5,062	\$485,202	\$28,996,555	Sum L 40 to L 51

2) Contribution to the True Up TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	
	<u>Cost of</u>	<u>Income</u>			= Sum C1 to C4	
<u>Project</u>	<u>Capital</u>	<u>Taxes</u>	<u>ROE Adder</u>	<u>FF&U</u>	<u>Total</u>	<u>Source</u>
53 Tehachapi:	\$41,266	\$11,541	\$4,745	\$979	\$58,531	Note 3
54 Devers to Colorado River:	\$0	\$0	\$0	\$0	\$0	Note 3
55 South of Kramer:	\$460,382	\$128,757	\$0	\$10,026	\$599,165	Note 3
56 West of Devers:	\$111,815	\$31,272	\$0	\$2,435	\$145,522	Note 3
57 Red Bluff:	\$0	\$0	\$0	\$0	\$0	Note 3
58 Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 3
59 Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	\$0	Note 3
60 Mesa:	\$86	\$24	\$0	\$2	\$111	Note 3
61 Alberhill:	\$1,933,255	\$540,683	\$0	\$42,101	\$2,516,040	Note 3
62 ELM Series Caps:	\$16,181,335	\$4,525,516	\$0	\$352,386	\$21,059,237	Note 3
63 Riverside:	\$2,519,859	\$704,742	\$0	\$54,876	\$3,279,477	Note 3
64	---	---	---	---	---	Note 3
65 Totals:	\$21,247,998	\$5,942,535	\$4,745	\$462,805	\$27,658,082	Sum of L 53 to 64

2) Contribution from the Incremental Forecast Period TRR

a) Total of all CWIP projects

	<u>Value</u>	<u>Source</u>
66 Forecast Period Incremental CWIP:	-\$184,084,506	Line 13, Col 3
67 AFCRCWIP:	9.176%	2-IFPTRR, Line 16
68 CWIP component of IFPTRR without FF&U:	-\$16,891,729	Line 66 * Line 67
69 FF&U:	-\$287,461	Line 68 * (28-FFU, L5 FF Factor + U Factor)
70 CWIP component of IFPTRR including FF&U:	-\$17,179,190	Line 68 + Line 69

b) Individual Project Contribution

<u>Project</u>	<u>Amount</u>	<u>Amount</u>	<u>Source</u>
	<u>wo FF&U</u>	<u>with FF&U</u>	
71 Tehachapi:	-\$39,006	-\$39,669	Note 4
72 Devers to Colorado River:	\$0	\$0	Note 4
73 South of Kramer:	\$235,589	\$239,599	Note 4
74 West of Devers:	-\$629,377	-\$640,088	Note 4
75 Red Bluff:	\$0	\$0	Note 4
76 Whirlwind Sub Expansion:	\$0	\$0	Note 4
77 Colorado River Sub Expansion:	\$0	\$0	Note 4
78 Mesa:	\$262,466	\$266,932	Note 4
79 Alberhill:	\$163,019	\$165,793	Note 4
80 ELM Series Caps:	-\$20,681,930	-\$21,033,892	Note 4
81 Riverside:	\$3,797,511	\$3,862,136	Note 4
82	---	---	Note 4
83 Totals:	-\$16,891,729	-\$17,179,190	Sum of Lines 71 to 82

3) Total Contribution of CWIP to the Retail and Wholesale Base TRRs:

a) Total of all CWIP projects

		<u>Value</u>	<u>Source</u>
84	PY Total Return, Taxes, Incentive:	\$28,511,353	Sum Line 34 to 37
85	CWIP component of IFPTRR wo FF&U:	-\$16,891,729	Line 68
86	Total without FF&U:	\$11,619,625	Line 84 + Line 85
87	FF Factor:	0.9365%	28-FFU, Line 5
88	U Factor:	0.7653%	28-FFU, Line 5
89	Franchise Fees Amount:	\$108,813	Line 86 * Line 87
90	Uncollectibles Amount:	\$88,928	Line 86 * Line 88
91	Total Contribution of CWIP to Retail Base TRR:	\$11,817,365	Line 86 + Line 89 + Line 90
92	Total Contribution of CWIP to Wholesale Base TRR:	\$11,728,437	Line 86 + Line 89

b) Individual CWIP Project Contribution to the Retail Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF&U</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
93	Tehachapi:	\$61,404	-\$39,006	\$381	\$22,779	Note 5
94	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 5
95	South of Kramer:	\$603,297	\$235,589	\$14,276	\$853,163	Note 5
96	West of Devers:	\$629,377	-\$629,377	\$0	\$0	Note 5
97	Red Bluff:	\$0	\$0	\$0	\$0	Note 5
98	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	Note 5
99	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	Note 5
100	Mesa:	\$0	\$262,466	\$4,467	\$266,932	Note 5
101	Alberhill:	\$2,516,775	\$163,019	\$45,604	\$2,725,398	Note 5
102	ELM Series Caps:	\$21,604,734	-\$20,681,930	\$15,704	\$938,508	Note 5
103	Riverside:	\$3,095,766	\$3,797,511	\$117,309	\$7,010,586	Note 5
104		---	---	---	---	Note 5
105	Totals:	\$28,511,353	-\$16,891,729	\$197,741	\$11,817,365	

c) Individual CWIP Project Contribution to the Wholesale Base TRR

		<u>Col 1</u> <u>PYTRR</u> <u>wo FF&U</u>	<u>Col 2</u> <u>IFPTRR</u> <u>wo FF&U</u>	<u>Col 3</u> <u>FF</u>	<u>Col 4</u> <u>Total</u>	<u>Source</u>
106	Tehachapi:	\$61,404	-\$39,006	\$210	\$22,608	Note 6
107	Devers to Colorado River:	\$0	\$0	\$0	\$0	Note 6
108	South of Kramer:	\$603,297	\$235,589	\$7,856	\$846,742	Note 6
109	West of Devers:	\$629,377	-\$629,377	\$0	\$0	Note 6
110	Red Bluff:	\$0	\$0	\$0	\$0	Note 6
111	Whirlwind Sub Expansion:	\$0	\$0	\$0	\$0	Note 6
112	Colorado River Sub Expansion:	\$0	\$0	\$0	\$0	Note 6
113	Mesa:	\$0	\$262,466	\$2,458	\$264,924	Note 6
114	Alberhill:	\$2,516,775	\$163,019	\$25,095	\$2,704,889	Note 6
115	ELM Series Caps:	\$21,604,734	-\$20,681,930	\$8,642	\$931,445	Note 6
116	Riverside:	\$3,095,766	\$3,797,511	\$64,553	\$6,957,830	Note 6
117		---	---	---	---	Note 6
118	Totals:	\$28,511,353	-\$16,891,729	\$108,813	\$11,728,437	

Notes:

- 1) (Sum Lines 34 to 37) * (FF + U Factors from 28-FFU) for Prior Year TRR
(Sum Lines 34 to 37) * (FF Factor from 28-FFU) for True Up TRR
- 2) Project Cost of capital is a fraction of total Cost of Capital on Line 16 based on fraction of project CWIP Balances on Lines 1 to 13, Col 1.
Project Income Taxes is a fraction of total Income on Line 20 based on fraction of project CWIP Balances on Lines 1 to 13, Col 1.
ROE Adder is from Lines 36 and 37. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 3) Project Cost of capital is a fraction of total Cost of Capital on Line 16 based on fraction of project CWIP Balances on Lines 1 to 13, Col 2.
Project Income Taxes is a fraction of total Income on Line 20 based on fraction of project CWIP Balances on Lines 1 to 13, Col 2.
ROE Adder is from Lines 36 and 37. FF&U Expenses are based on FF&U Factors on 28-FFU.
- 4) Project contribution to total IFPTRR is based on fraction of Forecast Period CWIP Balances on Lines 1 to 13, Col 3.
- 5) Column 1 is from Lines 40 to 51, Sum of Column 1-3 (no FF&U).
Column 2 is from Lines 71 to 82 (no FF&U).
Column 3 is the product of (C1 + C2) and the sum of FF and U factors (28-FFU, L5)
- 6) Same as Note 5 except no Uncollectibles Expense in Column 3.

Calculation of Wholesale Difference to the Base TRR

Workpaper: WP Schedule 25 Wholesale Difference

Inputs are shaded yellow

The Wholesale Difference to the Base TRR represents the amount by which the Wholesale Base TRR differs as compared to the Retail Base TRR.

Line 1) Calculation of Total Expense Difference

<u>Line</u>		<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
1				
2	EPRI Dues	SCE Records	\$944,532	Note 1
3	EEI Dues	SCE Records	\$43,758	Note 1
4	Sum of EPRI and EEI Dues	Line 2 + Line 3	\$988,290	
5	Transmission Wages and Salaries Allocation Factor	27-Allocators, Line 9	5.8933%	
6	EPRI and EEI Dues Exclusion	Line 4 * Line 5	\$58,243	
7	Additional Expense Difference		\$1,891,940	Note 2
8		Total Expense Difference:	\$1,950,183	Line 6 + Line 7

2) Calculation of the Wholesale Difference to the Base TRR

<u>Line</u>		<u>Source</u>	<u>Value</u>	<u>Notes/Instructions</u>
9	Expense Difference	- Line 8	-\$1,950,183	
10	Uncollectibles Expense -- Prior Year TRR	- 1-Base TRR, L 80	-\$9,540,370	
11	Uncollectibles Expense -- IFPTRR	- 2-IFPTRR, L 80	-\$566,348	
12	Subtotal:	Sum Line 9 to Line 11	-\$12,056,901	
13	Franchise Fee Exclusion		-\$18,263	Note 3
14	Wholesale Difference to the Base TRR:	Line 12 + Line 13	-\$12,075,164	

Notes/Instructions:

- 1) Only exclude if not already excluded in Schedule 20.
- 2) If appropriate, additional expenses may be excluded from the Wholesale Base TRR.
- 3) Franchise Fee Exclusion is equal to the Franchise Fee Factor on Schedule 28-FFU, Line 5 times Line 9.

Income Tax Rates

1) Federal Income Tax rate Inputs are shaded yellow

<u>Line</u>	<u>Rate</u> <u>Year</u>	<u>Federal</u> <u>Income Tax</u> <u>Rate ("FITR")</u>	<u>Source</u>
1	2025	21.00%	Note 1, Note 4
2		0	

2) Composite State Income Tax Rate

<u>Line</u>	<u>Rate</u> <u>Year</u>	<u>State</u> <u>Income Tax</u> <u>Rate ("CSITR")</u>	<u>Source</u>
8	2025	8.8400%	Note 2

3) Capitalized Overhead portion of Electric Payroll Tax Expense

<u>Line</u>		<u>Amount</u>
14	Total Electric Payroll Tax Expense (From 1-BaseTRR, Line 31)	\$153,783,317
15	Capitalization Rate (Note 3)	50.0%
16	Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 * Line 15)	\$76,891,658
17	Non-Capitalized Overhead portion of Electric Payroll Tax Expense (Line 14 - Line 16)	\$76,891,658

Notes:

- 1) Federal Source Statute: Internal Revenue Code § 11.b
- 2) California State Source Statute: California Rev. & Tax. Cd. § 23151
- 3) Capitalization Rate approved in: D21-08-036
For the following Prior Years: 2021-2024
- 4) In the event that either the Federal or State Income Tax Rate applicable to the Rate Year differs from that in effect during the Prior Year, the True Up TRR for the Prior Year will be calculated utilizing the same Formula Rate Spreadsheet except for the Income Tax rate(s). The difference between the True Up TRR calculated in such workpaper using the Income Tax Rates that were in effect during the Prior Year and the True Up TRR otherwise calculated by this formula shall be entered as a One Time Adjustment on Schedule 3, ensuring that the Formula Spreadsheet correctly calculates the True Up TRR for the Prior Year to be based on the Income Tax Rate(s) that were in effect during that year. For the Prior Years of 2016 and 2017, both of which will have Income Tax Rates that differ between the Prior Year and the Rate Year due to the passage of the 2017 Tax Cuts and Jobs Act, this provision will be implemented as part of the Section 6 of the Formula Rate Protocols, which will calculate the True Up TRR for those years based on a Federal Income Tax Rate of 35%.

Calculation of Allocation Factors

Inputs are shaded yellow

Workpaper: WP Schedule 27 ISO Allocators

1) Calculation of Transmission Wages and Salaries Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
1	ISO Transmission Wages and Salaries	19-OandM Line 91, Col. 7	\$40,145,762
2	Total Wages and Salaries	FF1 354.28b	\$917,817,764
3	Less Total A&G Wages and Salaries	FF1 354.27b	\$225,532,443
4	Total Wages and Salaries wo A&G	Line 2 - Line 3	\$692,285,321
5	Total NOIC (Non-Officer Incentive Compensation)	20-AandG, Note 2	-\$18,461,720
6	Less A&G NOIC	20-AandG, Note 2	-\$7,389,894
7	NOIC wo A&G NOIC	Line 5 - Line 6	-\$11,071,827
8	Total non-A&G W&S with NOIC	Line 4 + Line 7	\$681,213,494
9	Transmission Wages and Salary Allocation Factor	Line 1 / Line 8	5.8933%

2) Calculation of Transmission Plant Allocation Factor

Line	Notes	FERC Form 1 Reference or Instruction	Prior Year Value
13	Transmission Plant - ISO	7-PlantStudy, Line 21	\$11,054,605,947
14	Distribution Plant - ISO	7-PlantStudy, Line 30	\$0
15	Total Electric Miscellaneous Intangible Plant	6-PlantInService, Line 21, C2	\$2,491,746,975
16	Electric Miscellaneous Intangible Plant - ISO	Line 16 * Line 9	\$146,845,417
17	Total General Plant	6-PlantInService, Line 21, C1	\$3,874,397,400
18	General Plant - ISO	Line 18 * Line 9	\$228,328,763
19	Total Plant In Service	FF1 207.104g	\$64,134,642,585
20	Transmission Plant Allocation Factor	(L14 + L15 + L17 + L19) / L20	17.8215%

3) Schedule 19 "Percent ISO" Allocation Factors (Input values are from SCE Records)

Line	Values	Notes	Applied to Accounts
26	a) Line Miles		
27	ISO Line Miles	5,723	563 - Overhead Line Expenses - Allocated
28	Non-ISO Line Miles	6,329	567 - Line Rents - Allocated
29	Total Line Miles	12,052 = L27 + L28	571 - Maintenance of Overhead Lines - Allocated
30	Line Miles Percent ISO	47.5% = L27 / L29	
31			
32	b) Underground Line Miles		
33	ISO Underground Line Miles	6	564 - Underground Line Expense
34	Non-ISO Underground Line Miles	321	572 - Maintenance of Underground Transmission Lines
35	Total Underground Line Miles	328 = L33 + L34	
36	Underground Line Miles Percent ISO	2.0% = L33 / L35	
37			
38	c) Circuit Breakers		
39	ISO Circuit Breakers	1,379	All Other Non 0% or 100% Transmission O&M Accounts
40	Non-ISO Breakers	2,038	
41	Total Circuit Breakers	3,417 = L39 + L40	
42	Circuit Breakers Percent ISO	40.4% = L39 / L41	
43			
44	d) Distribution Circuit Breakers		
45	ISO Distribution Circuit Breakers	0	582 - Station Expenses
46	Non-ISO Distribution Circuit Breakers	8,968	590 - Maintenance Supervision and Engineering
47	Total Distribution Circuit Breakers	8,968 = L45 + L46	591 - Maintenance of Structures
48	Distribution Circuit Breakers Percent ISO	0.0% = L45 / L47	592 - Maintenance of Station Equipment

Franchise Fees and Uncollectibles Expense Factors

Workpaper: WP Schedule 28 FFU

1) Approved Franchise Fee Factor(s)

Inputs are shaded yellow

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>FF Factor</u>	<u>Reference</u>
1	2023	Present	365	0.9365%	Schedule 28 - Workpaper Line 10
2					

2) Approved Uncollectibles Expense Factor(s)

<u>Line</u>	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>U Factor</u>	<u>Reference</u>
3	2023	Present	365	0.7653%	
4					

3) FF and U Factors

<u>Line</u>	<u>Prior Year</u>	<u>FF Factor</u>	<u>U Factor</u>	<u>Notes</u>
5	2023	0.93646%	0.76533%	Calculated according to Instruction 3

Notes:

1) Franchise Fees represent payments that SCE makes to municipal entities for the right to locate facilities within the municipality.

Instructions:

- 1) Enter Franchise Fee and Uncollectibles Factors as approved by the California Public Utilities Commission ("CPUC") in modules 1 and 2 above pursuant to Instruction 2. If approved factors changed during Prior Year, enter both, and note period of time for which each applies in "From" and "To" columns, and number of days each was in effect during the Prior Year in "Days in Prior Year" Column.
- 2) Franchise Fees Factor is calculated from CPUC Decision by dividing adopted Franchise Fees by Total Operating Revenues less Franchise Fees. Uncollectibles Factor is calculated by dividing adopted Uncollectibles expense by Total Operating revenues less Uncollectibles Expense. Resulting FF & U Factors represent factors that, when applied to TRR without FF and U will correctly determine FF and U expense.
- 3) Calculate in module 3 the weighted average FF and U factors from the factors in modules 1 and 2 based on the number of days each FF and U factor was in effect during the Prior Year at issue.

	<u>Percent</u>	<u>Calculation</u>
Prior Year FF Factor:	0.93646%	$((L1 \text{ FF Factor} * L1 \text{ Days}) + (L2 \text{ FF Factor} * L2 \text{ Days})) / (L1 + L2 \text{ Days})$
Prior Year U Factor:	0.76533%	$((L3 \text{ U Factor} * L3 \text{ Days}) + (L4 \text{ U Factor} * L4 \text{ Days})) / (L3 + L4 \text{ Days})$

CALCULATION OF SCE WHOLESALE HIGH AND LOW VOLTAGE TRRS

<u>Line</u>	<u>TRR Values</u>	<u>Notes</u>	<u>Source</u>
1	\$1,333,230,233 = Wholesale Base TRR		1-BaseTRR, Line 89
2	-\$281,574,058 = Total Wholesale TRBAA	Note 1	2024 TRBAA ER24-243
3	-\$279,910,124 = HV Wholesale TRBAA		2024 TRBAA ER24-243
4	-\$1,663,934 = LV Wholesale TRBAA		2024 TRBAA ER24-243
5	-\$9,930,780 = Total Standby Transmission Revenues	Note 2	SCE Retail Standby Rate Revenue
6	95.5454% = HV Allocation Factor		31-HVLV, Line 37
7	4.4546% = LV Allocation Factor		31-HVLV, Line 37

Inputs are shaded yellow

Calculation of Total High Voltage and Low Voltage components of Wholesale TRR

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Source</u>
8	Wholesale Base TRR: \$1,333,230,233	\$1,273,840,018	\$59,390,216	See Note 3
9	CWIP Component of Wholesale Base TRR: \$11,728,437	\$11,728,437	\$0	See Note 4
10	Non-CWIP Component of Wholesale Base TRR: \$1,321,501,796	\$1,262,111,580	\$59,390,216	See Note 5
11	Wholesale TRBAA: -\$281,574,058	-\$279,910,124	-\$1,663,934	Lines 2 to 4
12	Less Standby Transmission Revenues: <u>-\$9,930,780</u>	<u>-\$9,488,402</u>	<u>-\$442,378</u>	See Note 6
13	Components of Wholesale Transmission Revenue Requirement: \$1,041,725,396	\$984,441,491	\$57,283,904	Sum of Lines 8, 11, and 12

Notes:

- 1) TRBAA is "Transmission Revenue Balancing Account Adjustment". The TRBAA is determined pursuant to SCE's Transmission Owner Tariff and may be revised each January 1, upon commission acceptance of a revised TRBAA amount, or upon the date the Commission orders.
- 2) From 33-RetailRates. See Line: **Line 17, column 3**
- 3) Column 1 is from Line 1.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.
- 4) From 24-CWIPTRR, Line 92. All High Voltage.
- 5) Line 8 - Line 9
- 6) Column 1 is from Line 5.
Column 2 equals Column 1 * Line 6.
Column 3 equals Column 1 * Line 7.

Calculation of SCE Wholesale Rates (See Note 1)

SCE's wholesale rates are as follows:

- 1) Low Voltage Access Charge
- 2) High Voltage Utility-Specific Rate
- 3) HV Existing Contracts Access Charge

Calculation of Low Voltage Access Charge:

<u>Line</u>				<u>Source</u>
1	LV TRR =	\$57,283,904		29-WholesaleTRRs, Line 13, C3
2	Gross Load =	86,093,719	MWh	32-Gross Load, Line 4
3	Low Voltage Access Charge =	\$0.00067	per kWh	Line 1 / (Line 2 * 1000)

Calculation of High Voltage Utility Specific Rate:

(used by ISO in billing of ISO TAC)

				<u>Source</u>
4	SCE HV TRR =	\$984,441,491		29-WholesaleTRRs, Line 13, C2
5	Gross Load =	86,093,719	MWh	32-Gross Load, Line 4
6	High Voltage Utility-Specific Rate =	\$0.0114345	per kWh	Line 4 / (Line 5 * 1000)

Calculation of High Voltage Existing Contracts Access Charge:

				<u>Source</u>
7	HV Wholesale TRR =	\$984,441,491		29-WholesaleTRRs, Line 13, C2
8	Sum of Monthly Peak Demands:	172,451	MW	32-Gross Load, Line 5
9	HV Existing Contracts Access Charge:	\$5.71	per kW	Line 7 / (Line 8 * 1000)

Notes:

1) SCE's wholesale rates are subject to revision upon acceptance by the Commission of a revised TRBAA amount. See Note 1 on 29-WholesaleTRRs.

Derivation of High Voltage and Low Voltage Gross Plant Percentages

Determination of HV and LV Gross Plant Percentages for ISO Transmission Plant in accordance with ISO Tariff Appendix F, Schedule 3, Section 12.

Input cells are shaded yellow

A) Total ISO Plant from Prior Year				HV and LV Components of Total ISO Plant on Lines 2, 3, 7, 8, and 9 are from the Plant Study, performed pursuant to Section 9 of Appendix IX:				
Classification of Facility:	Total ISO Gross Plant	Land	Structures	HV Land	LV Land	HV Structures	LV Structures	HV/LV Transformers
Line								
1 Lines:								
2 HV Transmission Lines	\$5,307,856,487	\$226,882,562	\$5,080,973,925	\$226,882,562	\$0	\$5,080,973,925	\$0	\$0
3 LV Transmission Lines	\$277,922,577	\$7,289,683	\$270,632,894	\$0	\$7,289,683	\$0	\$270,632,894	\$0
4 Total Transmission Lines (L2 + L3):	\$5,585,779,063	\$234,172,245	\$5,351,606,819	\$226,882,562	\$7,289,683	\$5,080,973,925	\$270,632,894	\$0
5								
6 Substations:								
7 HV Substations (>= 200 kV)	\$4,906,393,782	\$31,868,398	\$4,874,525,384	\$31,868,398	\$0	\$4,874,525,384	\$0	\$0
8 Straddle Subs (Cross 200 kV boundary):	\$495,169,545	\$189,992	\$494,979,554	\$121,369	\$68,622	\$300,973,140	\$124,302,214	\$69,704,200
9 LV Substations (Less Than 200kV)	\$67,263,557	\$17,820,777	\$49,442,780	\$0	\$17,820,777	\$0	\$49,442,780	\$0
10 Total all Substations (L7 + L8 + L9)	\$5,468,826,884	\$49,879,166	\$5,418,947,718	\$31,989,767	\$17,889,399	\$5,175,498,524	\$173,744,994	\$69,704,200
11								
12 Total Lines and Substations	\$11,054,605,947	\$284,051,410	\$10,770,554,537	\$258,872,329	\$25,179,082	\$10,256,472,449	\$444,377,888	\$69,704,200
13								
14								
15 Gross Plant that can directly be determined to be HV or LV:								
16								
17								
		High	Low	Total	Notes:			
18 Land		Voltage	Voltage		From above Line 12			
19 Structures					From above Line 12			
20 Total Determined HV/LV:					Sum of lines 18 and 19			
21 Gross Plant Percentages (Prior Year):		95.725%	4.275%		Percent of Total			
22								
23 Straddling Transformers	\$66,724,647	\$2,979,553	\$69,704,200	Straddling Transformers split by Gross Plant Percentages on Line 21				
24 Abandoned Plant (BOY)	\$0	\$0	\$0	Total: 12-Abandoned Plant Line 2, HV: 12-Abandoned Plant Line 5, LV = Total - HV				
25 Total HV and LV Gross Plant for Prior Year	\$10,582,069,425	\$472,536,522	\$11,054,605,947	Line 20 + Line 23 + Line 24				
26								
27								
28 B) Gross Plant Percentage for the Rate Year:								
29								
30								
31		High	Low	Total	Notes:			
32 Total HV and LV Gross Plant for Prior Year		Voltage	Voltage		Line 25			
33 In Service Additions in Rate Year:					13-Month Average: 16-PlantAdditions, Line 25, Cols 7 (for Total) and 12 (for LV). HV = C7 - C12.			
34 CWIP in Rate Year					13 Month Average: 10-CWIP, Line 54, Col. 8			
35 Total HV and LV Gross Plant for Rate Year					Line 32 + Line 33 + Line 34			
36								
37 HV and LV Gross Plant Percentages:		95.545%	4.455%		Percent of Total on Line 35			
38 (HV Allocation Factor and								
39 LV Allocation Factor)								

Calculation of Forecast Gross Load

Workpaper: WP Schedule 32 Load & Pump Load

<u>Line</u>		<u>MWh</u>	<u>Calculation</u>	<u>Source</u>
1	SCE Retail Sales at ISO Grid level:	86,058,197		Note 1
2	Pump Load forecast:	65,258		Note 2
3	Pump Load True-Up:	-29,736		Note 4
4	Forecast Gross Load:	86,093,719	Line 1 + Line 2 + Line 3	Sum of above
5	Forecast 12-CP Retail Load:	172,451		Note 1

Notes:

- 1) Latest SCE approved sales forecast as of April 15 of each year.
- 2) SCE pump load forecast as of April 15 of each year.
- 3) The load forecast used in Schedule 32 shall be for the calendar year in which the rates are to be in effect.
- 4) The Pump Load True-Up value is equal to actual recorded less forecast Pump Load for the Prior Year.

Calculation of SCE Retail Transmission Rates

Retail Base TRR: 1,345,305,397 **Source**
1-BaseTRR WS, Line 86

Input cells are shaded yellow

1) Derivation of "Total Demand Rate" and "Total Energy Rate":

Line	CPUC Rate Group	12-CP factors	Total Allocated costs	GWh	Backup GWh	NEM GWh	Maximum demand - MW	Standby demand - MW	Billing Determinants with NEM Adjustment	Total energy rate - \$/kWh	Total demand rate - \$/kW-month	GWh	Maximum demand - MW	Standby demand - MW	Notes
Sales Forecast Billing Determinants:															
			= Retail Base TRR * Line1:Col1	Sales Forecast (Not Including Backup)	Sales Forecast (Backup)	NEM Adjustment	Applies to supplemental kW demand charges	Applies to contracted standby kW demand charges	= (Line1:Col3 + Line1:Col4) - Line1:Col5	= Line1:Col2 / (Line1:Col8*10^6)	= Line1:Col2 / ((Line1:Col6 + Line1:Col7)*10^3)	Recorded Billing Determinants: to be applied to the Supplemental kW demand charges, and the Contracted Standby kW demand charges			
1a	Domestic	45.04%	\$605,971,605	28,909		3,042	0		25,867	\$0.02343					
1b	TOU-GS-1	7.04%	\$94,755,181	5,999		385	0	1	5,613	\$0.01688		5,999	29,191	1	
1b2	TOU-GS-1 continued								0		\$3.47	\$101,260,170	\$3.47		Notes 9,10
1c	TC-1	0.04%	\$586,465	53		0	0		53	\$0.01098					
1d	TOU-GS-2	15.53%	\$208,940,554	13,352		194	49,439	37	13,158		\$4.22				
1e	TOU-GS-3	8.36%	\$112,475,682	7,738		44	22,061	81	7,694		\$5.08				
1f	TOU-8-SEC	7.37%	\$99,176,475	7,287		13	18,599		7,274		\$5.33				
1g	TOU-8-PRI	5.70%	\$76,702,224	5,950		6	13,919		5,943		\$5.51				
1h	TOU-8-SUB	6.62%	\$89,029,929	6,341		1	12,613		6,340		\$7.06				
1i	TOU-8-Standby-SEC	0.06%	\$863,893	71	65	0	214	197	136		\$2.10				
1j	TOU-8-Standby-PRI	0.16%	\$2,095,992	330	172	0	886	1,098	502		\$1.06				
1k	TOU-8-Standby-SUB	0.47%	\$6,378,187	1,735	630	0	4,355	6,535	2,365		\$0.59				
1l	TOU-PA-2	1.75%	\$23,496,513	2,026		72	9,443	3	1,954		\$2.49				
1m	TOU-PA-3	1.53%	\$20,650,088	1,820		8	6,054	22	1,812		\$3.40				
1n	Street Lighting	0.31%	\$4,182,608	422		2	0		421	\$0.00994					
1o	---								0						
2	Totals:	100.00%	\$1,345,305,397	82,034	867	3,766	137,583	7,972	79,135						

2) Determination of Demand Rates for Large Power (TOU-8) Rate Groups

Line	CPUC Rate Group	Standby Allocated costs	Standby Demand - MW	Contracted Standby Demand Charge \$/kW	CPUC Rate Group	Non-Standby Allocated Costs	Sum of Standby and Non-Standby Demand	Supplemental kW demand Charge \$/kW
6		from Line1:Col2	from Line1:Col7	= Col1 / Col2 / 10^3		from Line1:Col2	Note 11	= Col 6 / (Col 7 * 10^3)
9a	TOU-8-Standby-SEC	\$863,893	197	\$4.39	TOU-8-Standby-SEC	\$99,176,475	18,813	\$5.27
9b	TOU-8-Standby-PRI	\$2,095,992	1,098	\$1.91	TOU-8-Standby-PRI	\$76,702,224	14,805	\$5.18
9c	TOU-8-Standby-SUB	\$6,378,187	6,535	\$0.98	TOU-8-Standby-SUB	\$89,029,929	16,968	\$5.25
9d	---				---			

11 3) End-User Transmission Rates

12	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
13	= Col 2 + Col 3	= Line1:Col2 - Line16:Col3	= Line16:Col7 * Line1:Col7 * 10 ³		= Line16:Col2 / (Line1:Col8 * 10 ⁶)	= Line16:Col2 / Line1:Col6 / 10 ³	from Line9:Col3	= Line16:Col6 * 0.746	= Line16:Col7 * 0.746		= Line16:Col2 / (Line1:Col8 * 10 ⁶)
14	Note 12			Note 13		Note 14					
15	CPUC Rate Group	Total Revenues	Revenue associated with Supplemental Demand or Energy	Standby Demand Revenue	Energy Charge - \$/kWh	Supplemental Demand Charge - \$/kW-month	Contracted standby kW demand Charge - \$/kW-month	Supplemental Demand Charge - \$/HP-month	Contracted standby kW demand Charge - \$/HP-month	Notes	Transportation Electrification (TE) Energy Charge - \$/kWh
16a	Domestic	\$605,971,605	\$605,971,605		\$0.02343						
16b	TOU-GS-1	\$94,755,181	\$94,751,772	\$3,409	\$0.01688	\$3.47	\$3.47			Note 15	\$0.01688
16c	TC-1	\$586,465	\$586,465		\$0.01098						
16d	TOU-GS-2	\$208,940,554	\$208,786,353	\$154,201		\$4.22	\$4.22			Note 16	\$0.01539
16e	TOU-GS-3	\$112,475,682	\$112,121,295	\$354,387		\$5.08	\$4.39				\$0.01539
16f	TOU-8-SEC	\$98,048,535	\$98,048,535			\$5.27					\$0.01348
16g	TOU-8-PRI	\$72,114,409	\$72,114,409			\$5.18					\$0.01213
16h	TOU-8-SUB	\$66,180,239	\$66,180,239			\$5.25					\$0.01044
16i	TOU-8-Standby-SEC	\$1,991,834	\$1,127,941	\$863,893		\$5.27	\$4.39				
16j	TOU-8-Standby-PRI	\$6,683,807	\$4,587,815	\$2,095,992		\$5.18	\$1.91				
16k	TOU-8-Standby-SUB	\$29,227,877	\$22,849,690	\$6,378,187		\$5.25	\$0.98				
16l	TOU-PA-2	\$23,496,513	\$23,490,184	\$6,329		\$2.49	\$2.49	\$1.86	\$1.86	Note 17	
16m	TOU-PA-3	\$20,650,088	\$20,575,706	\$74,382		\$3.40	\$3.40				
16n	Street Lighting	\$4,182,608	\$4,182,608		\$0.00994						
16o	---										
17	Totals:	\$1,345,305,397	\$1,335,374,617	\$9,930,780							

18 **Notes:**

- 1) See Col 9 of Lines 35a, 35b, 35c, etc.
- 2) Sales forecast in total Giga-watt hours usage, represents the customers' total annual GWh usage. Based on same forecast as Gross Load forecast in Schedule 32, Line 1, but at customer meter level. Does not include Backup GWh included in Column 4 (the sum of Column 3 and 4 equals total Sales Forecast).
- 3) Backup GWh represents the amount of electric service that is provided by SCE to a customer who has an onsite generating facility during unscheduled outages of the customer's on-site generator. Only applies to TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups.
- 4) Amount of energy included in the sales forecast that is not subject to transmission charges pursuant to the California Public Utilities Commission ("CPUC") approved Net Energy Metering Program.
- 5) Sales forecast pertaining to the sum of monthly maximum supplemental Mega-watt demand, applies to demand charge schedules
- 6) Sales forecast pertaining to the sum of monthly contracted standby Mega-watt demand, applies to standby schedules
- 7) Net Forecast in total Giga-watt hours usage - represents the customers' annual Net GWh, applicable to Non-Demand Charge Schedules such as Residential or Small General Service
- 8) Recorded sales from Sample meters adjusted for population - use to set the total demand rate for the optional time-of-use schedules within the GS-1 rate group
- 9) Line 1b2, Col11 = Line 1b Col9 * Line 1b Col11 * 10⁶
- 10) Total demand rate for the optional time-of-use schedules within the GS-1 rate group, Line 1b2:Col10 = Line 1b2:Col12 (which = Line 1b2:Col11 / ((Line1b:Col12 + Line1b:Col13) * 10³)
- 11) Sum of the TOU-8 Standby and TOU-8 Non-Standby billing determinants in Line1:Col6
- 12) For TOU-8 Rates revenue = Supplemental Demand Charge on Line 9 Column 8 * Maximum Demand on Lines 1 Column 6
- 13) For optional time-of-use schedules within the GS-1 rate group (Line16b:Col6), = (Line1b;Col11 - Line16:Col3) / Line1b:Col12 / 10³
- 14) For the non TOU-8-Standby rate group, it is the minimum of Line16i:Col7, or the total demand rate in Line1:Col10
- 15) Applicable to time-of-use schedules within the GS-1 rate group
- 16) Rates associated with Rate Groups GS-2 and TOU-GS-3 are calculated on a combined basis, so that the rate is the sum of the combined Revenue Associated with Supplemental Demand or Energy in Column 2 (line 16d and 16e) divided by the sum of the sum of the Billing Determinants in Column 8 (Line 1d and 1e).
- 17) Applicable to the optional schedules that contain horse power charge such as PA-1
- 18) GWh for TOU-8-Standby-SEC, TOU-8-Standby-PRI, TOU-8-Standby-SUB Rate Groups are placed in TOU-8-SEC, TOU-8-PRI, TOU-8-SUB Rate Groups respectively.

20
21

22 Rate Schedules in each CPUC Rate Group:

23
24

25 CPUC Rate Group	Rate Schedules included in Each Rate (Rate Schedules included in Each Rate Group in the Rate Effective Period)
26a Domestic	Includes Schedules D, D-CARE, D-FERA, TOU-D-T, TOU-EV-1, TOU-D-TEV, DE, D-SDP, D-SDP-O, DM, DMS-1, DMS-2, DMS-3, and DS.
Domestic (con't)	D (Option CPP), D-CARE (Option CPP), TOU-D-Option A, TOU-D-Option B, TOU-D-3, TOU-D-T-CPP, TOU-D (Options 4-9 PM, 5-8 PM, PRIME, and CPP)
26b TOU-GS-1	Includes Schedules GS-1, TOU-EV-3, TOU-EV-7 (Options D and E), and TOU-GS-1 (Options E, ES, D, LG, C, A, B, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26c TC-1	Includes Schedules TC-1, Wi-Fi-1, and WTR.
26d TOU-GS-2	Includes Schedules GS-2, TOU-EV-4, TOU-EV-8, and TOU-GS-2 (Options D, E, A, B, R, RTP, CPP, Standby, GS-APS, GS-APS-E, and ME).
26e TOU-GS-3	Includes Schedules TOU-GS-3-CPP, TOU-EV-8, and TOU-GS-3 (Options D, E, A, B, R, RTP, SOP, Standby, TOU-BIP, GS-APS, GS-APS-E, and ME).
26f TOU-8-SEC	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26g TOU-8-PRI	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26h TOU-8-SUB	Includes Schedules TOU-8-CPP, TOU-8-RBU, TOU-EV-9, and TOU-8 (Options D, E, A, B, R, RTP, TOU-BIP, GS-APS, GS-APS-E, Backup-B, and ME).
26i TOU-8-Standby-SEC	Includes Schedules TOU-8-Standby (Options D, LG, A, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26j TOU-8-Standby-PRI	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26k TOU-8-Standby-SUB	Includes Schedules TOU-8-Standby (Options D, LG, A, A2, B, RTP, TOU-BIP, GS-APS, GS-APS-E, and ME).
26l TOU-PA-2	Includes Schedules PA-1, PA-2, TOU-PA-ICE, and TOU-PA-2 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, CPP, Standby, and AP-I).
26m TOU-PA-3	Includes Schedules TOU-PA-3-CPP, and TOU-PA-3 (Options D, E, 4-9 PM, 5-8 PM, A, B, RTP, SOP-1, SOP-2, Standby, and AP-I).
26n Street Lighting	Includes Schedules AL-2, AL-2-B, AL-2-F, DWL, LS-1, LS-2, LS-3, LS-3-B, and OL-1.
26o ---	

27
28
29 Recorded 12-CP Load Data by Rate Group (MW)

30	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	
31				= Line35:(Col1+Col2 +Col3)/3			from Line1:Col3 Note 18	from Line1:Col4	= Col 7 + Col 8	= Line35:(Col4*Col5 /Col6*Col9)	= Line35:(Col10 / total of Col10)	
32		12-CP MW								MW		
33						Recorded GWh (Average)	Standby Adjusted Sales Forecast - GWh	Backup GWh	Total Sales Forecast - GWh	Loss Adjusted Average 12-CP	12-CP Allocation factors	
34	CPUC Rate Group	2020	2021	2022	3-Year Average	Line losses						
35a	Domestic	86,529	73,292	78,496	79,439	1.0685	31,528	28,909	0	28,909	77,831	45.04%
35b	TOU-GS-1	10,575	11,381	11,016	10,991	1.0664	5,777	5,999	0	5,999	12,170	7.04%
35c	TC-1	75	73	77	75	1.0642	57	53	0	53	75	0.04%
35d	TOU-GS-2	24,814	25,954	25,474	25,414	1.0665	13,485	13,352	0	13,352	26,836	15.53%
35e	TOU-GS-3	12,741	13,223	13,086	13,017	1.0651	7,426	7,738	0	7,738	14,446	8.36%
35f	TOU-8-SEC	11,784	12,184	12,138	12,035	1.0656	7,408	7,358	0	7,358	12,738	7.37%
35g	TOU-8-PRI	8,405	9,019	8,873	8,766	1.0416	5,820	6,280	0	6,280	9,852	5.70%
35h	TOU-8-SUB	10,583	10,755	10,373	10,570	1.0118	7,553	8,076	0	8,076	11,435	6.62%
35i	TOU-8-Standby-SEC	112	114	103	110	1.0656	68	0	65	65	111	0.06%
35j	TOU-8-Standby-PRI	257	251	297	268	1.0418	179	0	172	172	269	0.16%
35k	TOU-8-Standby-SUB	600	904	931	812	1.0118	632	0	630	630	819	0.47%
35l	TOU-PA-2	2,729	2,947	2,715	2,797	1.0662	2,002	2,026	0	2,026	3,018	1.75%
35m	TOU-PA-3	2,073	2,257	2,354	2,228	1.0631	1,625	1,820	0	1,820	2,652	1.53%
35n	Street Lighting	655	537	809	667	1.0629	557	422	0	422	537	0.31%
35o	---											
36	Totals:	171,932	162,891	166,742	167,188		84,117	82,034	867	82,901	172,792	100.00%

Determination of Unfunded Reserves

Workpaper: WP Schedule 34 Unfunded Reserve and Wildfire

Line		Reference	Col 1 Prior Year BOY Unfunded Reserves	Col 2 Prior Year EOY Unfunded Reserves	Prior Year Amount	Col 3 Prior Year Average Unfunded Reserves
1						
2						
3						
4						
5						
6	Unfunded Reserves (EOY):	(Line 17, Col 2)			-\$50,141,769	
7	Unfunded Reserves (Average BOY/EOY):	(Line 17, Col 3)			-\$60,445,776	
8						
9						
10						
11						
12	Description of Issue					
13	Unfunded Reserves					
14	Provision for Injuries and Damages	(Line 24)	-\$65,222,586	-\$44,895,217		-\$55,058,902
15	Provision for Vac/Sick Leave	(Line 29)	-\$5,009,407	-\$4,831,072		-\$4,920,240
16	Provision for Supplemental Executive Retirement Plan	(Line 36)	-\$517,790	-\$415,480		-\$466,635
17	Totals:	(Line 14 + Line 15 + Line 16)	-\$70,749,784	-\$50,141,769		-\$60,445,776
18						
19	Calculations					
20						
21	Injuries and Damages		BOY	EOY		Average BOY/EOY
22	Injuries and Damages - See Note 1 and Note 2	Company Records - Input (Negative)	-\$1,106,729,684	-\$761,804,640		
23	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.8933%	5.8933%		
24	ISO Transmission Rate Base Applicable	(Line 22 x Line 23)	-\$65,222,586	-\$44,895,217		-\$55,058,902
25						
26	Vacation Leave					
27	Vacation and Personal Time Accruals - Acct. 2350080	Company Records - Input (Negative)	-\$85,002,147	-\$81,976,060		
28	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.8933%	5.8933%		
29	ISO Transmission Rate Base Applicable	(Line 27 x Line 28)	-\$5,009,407	-\$4,831,072		-\$4,920,240
30						
31	Supplemental Executive Retirement Plan					
32	Supplemental Executive Retirement Plan	Company Records - Input (Negative)	-\$17,572,243	-\$14,100,152		
33	Times:	Applicable Rate Base Percentage	50%	50%		
34	Sub-Total Supplemental Executive Retirement Plan	(Line 32 x Line 33)	-\$8,786,122	-\$7,050,076		
35	Transmission Wages and Salary Allocation Factor	(27-Allocators, Line 9)	5.8933%	5.8933%		
36	ISO Transmission Rate Base Applicable	(Line 34 x Line 35)	-\$517,790	-\$415,480		-\$466,635

Notes:

- 1) Includes any Unfunded Reserves relating to accrued expenses included in Account 925 "Injuries and Damages", reduced for any expected offsetting payments.
- 2) No Unfunded Reserve shall be included in Schedule 34 associated with any wildfire other than the 2017/18 Wildfire/Mudslide Events. Associated costs for other wildfire events are reflected in Schedule 20 "A&G" and recovered on a cash basis (see Instruction 6 of Schedule 20).

Other Formula Revenue -- Revenue Received Pursuant to Commission-Approved O&M Services Formulas

Workpaper: WP Schedule 35 Other Formula Revenue

Line	Current SCE O&M Services Formulas
1	(1) ER21-1280 ("West of Devers Formula Rate")
2	(2)
3	(3)

Cells shaded yellow are input cells

Revenues and Associated Native Accounts (Including O&M, A&G, Property Taxes, Payroll Taxes, and Revenue Credits)

Line	1) Operations and Maintenance ("O&M") Revenue	Col 1 Formula #1 Prior Year Revenue	Col 2 Formula #2 Prior Year Revenue	Col 3 Formula #3 Prior Year Revenue	Col 4 Total All Prior Year Revenue
5	560 - Operations Supervision and Engineering - Allocated	\$20,671			\$20,671
6	560 - Sylmar/Palo Verde				\$0
7	561 Load Dispatch - Allocated	\$41,418			\$41,418
8	561.400 Scheduling, System Control and Dispatch Services				\$0
9	561.500 Reliability Planning and Standards Development	\$41,430			\$41,430
10	562 - Station Expenses - Allocated				\$0
11	562 - MOGS Station Expense				\$0
12	562 - Sylmar/Palo Verde				\$0
13	563 - Overhead Line Expenses - Allocated	\$274,803			\$274,803
14	564 - Underground Line Expenses - Allocated				\$0
15	565 - Transmission of Electricity by Others				\$0
16	565 - Wheeling Costs				\$0
17	565 - WAPA Transmission for Remote Service				\$0
18	566 - Miscellaneous Transmission Expenses - Allocated	\$337,070			\$337,070
19	566 - ISO/RSBA/TSP Balancing Accounts				\$0
20	566 - Sylmar/Palo Verde/Other General Functions				\$0
21	567 - Line Rents - Allocated	\$1,452,702			\$1,452,702
22	567 - Eldorado				\$0
23	567 - Sylmar/Palo Verde				\$0
24	568 - Maintenance Supervision and Engineering - Allocated	\$5,390			\$5,390
25	568 - Sylmar/Palo Verde				\$0
26	569 - Maintenance of Structures - Allocated				\$0
27	569 - Sylmar/Palo Verde				\$0
28	570 - Maintenance of Station Equipment - Allocated				\$0
29	570 - Sylmar/Palo Verde				\$0
30	571 - Maintenance of Overhead Lines - Allocated	\$678,239			\$678,239
31	571 - Sylmar/Palo Verde				\$0
32	572 - Maintenance of Underground Lines - Allocated				\$0
33	572 - Sylmar/Palo Verde				\$0
34	573 - Maintenance of Miscellaneous Trans. Plant - Allocated	\$4,655			\$4,655
35	Transmission NOIC				\$0
36	...				
37	Total O&M Services Formula "O&M" Revenue:	\$2,856,379	\$0	\$0	\$2,856,379

Line	2) Administrative and General ("A&G") Revenue	Col 1 Formula #1 Prior Year Revenue	Col 2 Formula #2 Prior Year Revenue	Col 3 Formula #3 Prior Year Revenue	Col 4 Total All Prior Year Revenue
38	920 - A&G Salaries	\$175,078			\$175,078
39	921 - Office Supplies and Expenses	\$177,575			\$177,575
40	922 - A&G Expenses Transferred	-\$94,131			-\$94,131
41	923 - Outside Services Employed	\$25,807			\$25,807
42	924 - Property Insurance	\$0			\$0
43	925 - Injuries and Damages	\$357,873			\$357,873
44	926 - Employee Pensions and Benefits	\$30,377			\$30,377
45	927 - Franchise Requirements	\$32,387			\$32,387
46	928 - Regulatory Commission Expenses	\$456			\$456
47	929 - Duplicate Charges	\$0			\$0
48	930.1 - General Advertising Expense	\$8,754			\$8,754
49	930.2 - Miscellaneous General Expense	\$9,875			\$9,875
50	931 - Rents	\$5,845			\$5,845
51	935 - Maintenance of General Plant	\$14,266			\$14,266
52	...				
53	Total O&M Services Formula "A&G" Revenue:	\$744,164	\$0	\$0	\$744,164

<u>Line</u>	<u>3) Property Taxes (Local Taxes)</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
54	Sub-Total Local Taxes	\$7,061,803			\$7,061,803
55	Total O&M Services Formula "Property Tax" Revenue:	\$7,061,803	\$0	\$0	\$7,061,803

<u>Line</u>	<u>4) Payroll Taxes</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
56	Fed Ins Cont Amt -- Current	\$40,427			\$40,427
57	FICA/OASDI Emp Incntv.	\$980			\$980
58	FICA/HIT Emp Incntv.	-\$27			-\$27
59	CA SUI Current	\$1,454			\$1,454
60	Fed Unemp Tax Act- Current	\$190			\$190
61	CADI Vol Plan Assess	\$790			\$790
62	SF Pyrl Exp Tx - SCE	\$9			\$9
63	Total O&M Services Formula "Payroll Tax" Revenue:	\$43,824	\$0	\$0	\$43,824

<u>Line</u>	<u>5) Revenue Credits</u>	<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 4</u> <u>Total All</u> <u>Prior Year</u> <u>Revenue</u>
64	General and Intangible	\$745,493			\$745,493
65	Cash Working Capital	\$46,338			\$46,338
66	True Up Adjustment (not included in native accounts)				\$0
67	Cost Adjustment (not included in native accounts)				\$0
68	...				\$0
69	Total O&M Services Formula "Revenue Credit" Revenue:	\$791,830	\$0	\$0	\$791,830

<u>Line</u>		<u>Col 1</u> <u>Formula #1</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 2</u> <u>Formula #2</u> <u>Prior Year</u> <u>Revenue</u>	<u>Col 3</u> <u>Formula #3</u> <u>Prior Year</u> <u>Revenue</u>	
75	Total O&M Services Formula Revenues (Each Formula):	\$11,498,000	\$0	\$0	
79		<u>Prior Year</u> <u>Revenue</u>	<u>Reference</u>		
80	Total all O&M Services Formula Revenues (all Formulas):	\$11,498,000	Sum of Amounts on Line 75		

Instructions:

1) Do not populate this Schedule 35 with respect to WOD Formula Rate Revenues (pursuant to ER21-1280) for any Prior Year for which the Accounting Waiver granted by the Commission in that Docket was in effect.

Notes:

- The amount of O&M Services Formula revenue shown above is included in SCE's Annual FERC Form 1 as a credit to each respective native account.
- In each Annual Update of this Formula Rate, the amounts of revenue credited to SCE's FERC Form 1 expenses (as described in Note 1) will be reversed in determining of input amounts to this Formula Rate.
- The total amount of revenue from the above five expense categories will be 100% credited against the Base TRR and the True Up TRR. See Schedule 1, Line 84a, and Schedule 4, Line 45a.